

# **City of Elko**



**Fiscal Year  
2015/2016**

**Final Budget**



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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City of Elko herewith submits the (FINAL) budget for the  
fiscal year ending June 30, 2016

This budget contains 4 funds, including Debt Service, requiring property tax revenues totaling \$ 4,329,293

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1.408 If the final computation requires, the tax rate will be lowered.

This budget contains 12 governmental fund types with estimated expenditures of \$ 42,373,844 and 6 proprietary funds with estimated expenses of \$ 16,510,838

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I, Dawn Stout  
(Printed Name)  
Administrative Services Director  
(Title)

certify that all applicable funds and financial operations of this Local Government are listed herein

Signed

*Dawn Stout*

Dated:

5/19/2015

APPROVED BY THE GOVERNING BOARD

*[Signature]*  
*[Signature]*  
*[Signature]*  
*[Signature]*  
*[Signature]*

SCHEDULED PUBLIC HEARING:

Date and Time May 19, 2015 @ 2:00 P.M. PDT

Publication Date May 8, 2015

Place: 1751 College Avenue, Elko, NV 89801

**CITY OF ELKO**  
**2015/2016 Final Budget**

The 2015/2016 fiscal year budget for the City of Elko includes a tax rate of .9200, a total of 1.408 less than that allowed under the current cap. This is the same tax rate the City has had since fiscal year 2005/2006.

The budgeted ending fund balance for the general fund is 8.3% of total expenditures as allowed by NRS. It is our policy to maintain a minimum ending fund balance of 8.3% in those funds with related employee expenses to fund the first month's expenses prior to receiving any anticipated revenues.

Total general fund revenues are budgeted at a decrease of 4.68% from our estimate for FY 2015 based on Council action to not budget the full projected consolidated tax excess revenues. Property tax revenue is expected to increase 6.25%, licenses and permits are expected to decrease 11.33%, intergovernmental revenue is expected to decrease 5.8%, and charges for services are expected to decrease 9.25% when compared to the estimated FY 2014/15. The tax abatement that was enacted by the Legislature in 2005 has an impact to the general fund for fiscal year 2015/16 of approximately \$72,411. The consolidated tax revenues are the largest single source of general fund revenue comprising 63.4% of FY 2015 revenues and 62.4% of FY 2016 revenues.

General fund expenditures are projected to increase 6.83% from estimated FY 2014/15 or approximately \$1,194,562. The total general fund expenditures are projected to be approximately \$18.7 million in FY 2016. Salaries and benefits comprise 75.4% of total general fund expenses; services and supplies are the remaining 24.6% of general fund expenses. The transfers out of the general fund totaling \$893,085 are for administration and ARFF firefighter services to the airport enterprise fund as well as a FAA grant match for a large runway rehabilitation project. In addition there is a transfer for administration services to the golf enterprise fund.

The transfer from the recreation fund to the general fund represents 22.5% of operating expenses for recreation related services in the general fund. The transfer from the recreation fund to the youth recreation fund is to help fund the after school fun factory program as well as summer and winter activities for the youth of the community. The transfer from the recreation fund to the debt service fund is for the California Trails Interpretive Center Bond payment as well as a proposed new bond for a new sports complex. The transfer from the recreation fund to the airport fund covers the Airport Terminal Bond payment.

The City has established a reserve fund balance in the recreation fund in the amount of \$152,768 which equates to one year's payment of the California Trails Interpretive Center Bond. In addition, the debt service fund has a reserved fund balance in the amount of \$981,178, a one year reserve for the 2010 street bond payment and the beginning of a reserve for the police station bond.

## 2015/2016 Final Budget Index

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**Budget Summary for CITY OF ELKO**  
**Schedule S-1**

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
	ACTUAL PRIOR YEAR 6/30/2014	ESTIMATED CURRENT YEAR 6/30/2015	BUDGET YEAR 6/30/2016	PROPRIETARY FUNDS BUDGET YEAR 6/30/2016	(MEMO ONLY) COLUMNS 3 + 4
REVENUES					
Property Taxes	4,191,447	4,095,941	4,329,293		4,329,293
Other Taxes	3,340,461	3,659,055	4,201,758		4,201,758
Licenses and Permits	2,022,603	2,103,962	1,865,510	-	1,865,510
Intergovernmental Resources	13,494,963	14,151,435	14,406,908		14,406,908
Charges for Services	1,147,491	1,145,011	1,064,925	12,112,361	13,177,286
Fines and Forfeitures	171,437	174,500	182,000		182,000
Miscellaneous	354,312	620,166	1,304,542	11,464,858	12,769,400
TOTAL REVENUES	24,722,714	25,950,070	27,354,936	23,577,219	50,932,155
EXPENDITURES - EXPENSES					
General Government	2,356,388	2,299,512	2,524,722	1,932,100	4,456,822
Judicial	310,058	278,000	439,782		439,782
Public Safety	10,011,395	11,083,362	15,742,487		15,742,487
Public Works	5,328,678	5,552,592	9,177,778		9,177,778
Health Welfare	689,365	690,480	734,755		734,755
Culture and Recreation	3,952,202	4,357,813	11,979,019		11,979,019
Community Support	57,000	53,827	45,026		45,026
Contingencies	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	280,228		280,228
Utility Enterprises	-			10,075,612	10,075,612
Hospitals	-				-
Transit Systems	-				-
Airports	-				-
Other Enterprises - Golf	-			3,506,989	3,506,989
Debt Service: Principal Retirement	495,000	505,000	560,525	857,225	857,225
Interest Cost	399,923	421,362	1,169,750	xxxxxxxxxxxxxxxxxxx	560,525
TOTAL EXPENDITURES - EXPENSES	23,600,009	25,241,948	42,654,072	16,510,838	59,164,910
Excess of Revenues over (under)					
Expenditures - Expenses	1,122,705	708,122	(15,299,136)	7,066,381	(8,232,755)

**Budget Summary for CITY OF ELKO  
Schedule S-1**

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		PROPRIETARY FUNDS		(MEMO ONLY) COLUMNS 3 + 4	
REVENUES	ACTUAL PRIOR YEAR 6/30/2014	ESTIMATED CURRENT YEAR 6/30/2015	BUDGET YEAR 6/30/2016	BUDGET YEAR 6/30/2016	
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds of Long-term Debt		3,000,000	6,500,000		
Capital Leases	41,659	-			
Proceeds from Disposal of Capital Assets					
Short Term Financing					
Operating Transfers in	3,365,348	1,409,151	953,224	1,247,353	2,200,577
Operating Transfers (out)	(3,924,787)	(2,143,168)	(2,200,577)	-	(2,200,577)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(517,780)	2,265,983	5,252,647	1,247,353	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	604,925	2,974,105	(10,046,489)	8,313,734	(8,232,755)
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR</b>					
Reserved	149,000	149,000	151,768	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Unreserved	11,615,065	12,219,990	15,191,327	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>TOTAL BEGINNING FUND BALANCE</b>	11,764,065	12,368,990	15,343,095	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-			XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-			XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>FUND BALANCE JUNE 30, END OF YEAR</b>					
Reserved	149,000	149,000	152,768	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Unreserved	12,219,990	15,194,095	5,143,838	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	12,368,990	15,343,095	5,296,606	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

### FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	BUDGET YEAR ENDING 6/30/2016
General Government	23	23	23.5
Judicial			
Public Safety	67	68	68.5
Public Works	29	29.5	30.5
Sanitation	9	9	9
Health	8.5	8.5	8.5
Welfare			
Culture and Recreation	24.5	24.5	24.5
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>	<b>161</b>	<b>162.5</b>	<b>164.5</b>
Utilities	17	17	19
Hospitals			
Transit Systems			
Airports	5	5	5
Other			
<b>TOTAL</b>	<b>22</b>	<b>22</b>	<b>24</b>
<b>Total FTE's</b>	<b>183</b>	<b>184.5</b>	<b>188.5</b>

Employee's retirement contribution is paid by the Employer

Population (As of July 1)	20,406 State Demographer	20,958 State Demographer	20,865 State Demographer
Assessed Valuation (Secured and Unsecured Only)	427,764,045	465,637,772	482,366,245
Net Proceeds of Mines	33,000	19,000	23,000
<b>TOTAL ASSESSED VALUE</b>	<b>427,797,045</b>	<b>465,656,772</b>	<b>482,389,245</b>
<b>TAX RATE</b>			
General Fund	0.6148	0.6148	0.6148
Special Revenue Funds			
Capital Projects Funds	0.2352	0.2052	0.2052
Debt Service Funds	0.0700	0.1000	0.1000
Enterprise Funds			
Other			
<b>TOTAL TAX RATE</b>	<b>0.9200</b>	<b>0.9200</b>	<b>0.9200</b>

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP
<b>OPERATING RATE</b>							
A Property Tax Subject to Revenue Limitations	2.3281	482,366,245	11,229,969	0.8200	3,955,403	96,862	3,858,541
B Property Tax Outside Revenue Limitations: Net Proceeds of Mines	2.3281	23,000	535	0.9200	212		212
<b>VOTER APPROVED</b>							
C Voter Approved Overrides							
<b>LEGISLATIVE OVERRIDES</b>							
D Accident Indigent-NRS 428.185							
E Medical Indigent-NRS428.285							
F Capital Acquisition							
G Youth Services Levy							
H Legislative Overrides							
I SCCRT Loss-NRS 254.59813							
J Other- Redevelopment Agency							
K Other							
L Subtotal (D - K)	-			-			
M Subtotal (A, B, C, L)	2.3281	482,389,245	11,230,504	0.8200	3,955,615	96,862	3,858,753
N Debt	-	482,389,245	-	0.1000	482,389	11,849	470,540
O Total M and N	2.3281	482,389,245	11,230,504	0.9200	4,438,005	108,711	4,329,293



## ESTIMATED REVENUES AND OTHER RESOURCES

## SCHEDULE - A GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2016

Budget Summary for the CITY OF ELKO

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFER IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	3,470,087	11,035,147	2,893,177	0.6148	3,754,432	-	276,100	21,428,943
Recreation	629,651				4,833,833	6,500,000	-	11,963,484
Youth Recreation	-				231,100		25,356	256,456
Municipal Court Admin. Assessment	123,782				10,000		-	133,782
Narcotics Task Force Grant	-				40,000		-	40,000
Revenue Stabilization	1,739,770				1,000		-	1,740,770
Capital Construction	808,823		730,299	0.1552	250		-	1,539,372
Elko Redevelopment Agency	439,159				225,250		-	664,409
Facility Reserve	5,520,565				1,000	-	-	5,521,565
Ad Valorem Capital Projects	590,768				1,487,725		-	2,078,493
Public Improvement Development	15,523				50		-	15,573
Capital Equipment Reserve	1,094,569	655,859	235,277	0.0500	71,250	-	-	2,056,955
Debt Service	910,398		470,540	0.1000	678,747		651,768	2,711,453
Subtotal Governmental Fund Types, Expendable Trust Funds	15,343,095	11,691,006	4,329,293	0.9200	11,334,637	6,500,000	953,224	50,151,255
PROPRIETARY FUNDS								
Water Enterprise	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Sewer Enterprise	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Landfill Enterprise	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Health Insurance	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Airport Enterprise	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Golf Enterprise	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL PROPRIETARY FUNDS	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
TOTAL ALL FUNDS	xxxxxxxxxxx	11,691,006	4,329,293	0.9200	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx

**SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES**

Budget for Fiscal Year Ending June 30, 2016

Budget Summary for the CITY OF ELKO

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS  FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	X	8,902,975	5,186,035	4,592,844	-	280,228	893,085	1,573,776	21,428,943
Recreation	R	-	-	1,859,421	8,643,803	-	1,307,492	152,768	11,963,484
Youth Recreation	R	108,775	44,510	95,400	-	-	-	7,771	256,456
Municipal Court Admin. Assessment	R	-	-	-	133,782	-	-	-	133,782
Narcotics Task Force Grant	R	-	-	40,000	-	-	-	-	40,000
Revenue Stabilization	R	-	-	-	-	-	-	-	-
Capital Construction	C	-	-	15,000	1,524,372	-	-	1,740,770	1,740,770
Elko Redevelopment Agency	C	-	-	20,100	644,309	-	-	-	1,539,372
Facility Reserve	C	-	-	-	5,521,565	-	-	-	664,409
Ad Valorem Capital Projects	C	-	-	-	2,078,493	-	-	-	5,521,565
Public Improvement Development	C	-	-	-	15,573	-	-	-	2,078,493
Capital Equipment Reserve	C	-	-	-	1,216,612	-	-	840,343	15,573
Debt Service	D	-	-	1,730,275	-	-	-	-	2,056,955
<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>		<b>9,011,750</b>	<b>5,230,545</b>	<b>8,353,040</b>	<b>19,778,509</b>	<b>280,228</b>	<b>2,200,577</b>	<b>981,178</b>	<b>2,711,453</b>

\* FUND TYPES

R - Special Revenue  
C - Capital Projects  
D - Debt Service  
T - Expendable Trust

\*\* Include Debt Service Requirements in this column.

\*\*\* Capital Outlay must agree with CIP

**SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS**

Budget for Fiscal Year Ending June 30, 2016

Budget Summary for the CITY OF ELKO

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2)**	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Water	E	3,464,264	3,623,653	502,500	-	-	-	343,111
Sewer	E	2,994,265	4,650,125	3,525,918	-	-	-	1,870,058
Landfill	E	1,791,072	1,801,834	500	-	-	-	(10,262)
Health Insurance	I	2,082,160	1,932,100	-	-	-	-	150,060
Airport	E	941,200	3,506,989	7,435,440	138,912	1,183,272	-	5,914,011
Golf	E	839,400	857,225	500	-	64,081	-	46,756
<b>TOTAL</b>		<b>12,112,361</b>	<b>16,371,926</b>	<b>11,464,858</b>	<b>138,912</b>	<b>1,247,353</b>	<b>-</b>	<b>8,313,734</b>

\* FUND TYPES:  
 E - Enterprise  
 I - Internal Service  
 N - Nonexpendable Trust

\*\* Including Depreciation

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>TAXES:</b>				
Ad Valorem	2,509,838	2,723,046	2,893,177	2,893,177
<b>LICENSES / PERMITS:</b>				
<u>Business Licenses:</u>				
Business License	503,609	500,000	500,000	500,000
Liquor License	64,855	68,000	65,000	65,000
Gaming License	106,428	106,102	107,500	107,500
<b>Total Business License</b>	<b>674,892</b>	<b>674,102</b>	<b>672,500</b>	<b>672,500</b>
<u>Other Licenses:</u>				
Dog Licenses	3,909	4,500	4,000	4,000
Bicycle Licenses	8	10	10	10
<b>Total Other Licenses</b>	<b>3,917</b>	<b>4,510</b>	<b>4,010</b>	<b>4,010</b>
<u>Franchise Fees:</u>				
Television	27,600	25,000	25,000	25,000
Natural Gas	174,126	180,000	175,000	175,000
Electricity	377,991	357,000	375,000	375,000
Geothermal	3,917	4,250	4,000	4,000
Water and Sewer	221,868	223,350	240,000	240,000
Telephone	55,488	100,750	100,000	100,000
<b>Total Franchise Fees</b>	<b>860,990</b>	<b>890,350</b>	<b>919,000</b>	<b>919,000</b>
<u>Permits:</u>				
Building Permits	482,804	535,000	270,000	270,000
Other Permits				
<b>Total Permits</b>	<b>482,804</b>	<b>535,000</b>	<b>270,000</b>	<b>270,000</b>
<b>TOTAL LICENSES AND PERMITS</b>	<b>2,022,603</b>	<b>2,103,962</b>	<b>1,865,510</b>	<b>1,865,510</b>
<b>INTERGOVERNMENTAL REVENUE:</b>				
<u>Grants:</u>				
Juvenile Task Force Grant	942	-	-	-
Law Enforcement Grants	40,524	39,500	60,000	60,000
Other Grants	-	-		
<b>Total Grants</b>	<b>41,466</b>	<b>39,500</b>	<b>60,000</b>	<b>60,000</b>
<u>Fuel Taxes:</u>				
Local Fuel Tax County Option	117,723	121,891	118,025	118,025
Fuel Tax - 1.75	123,895	135,778	135,125	135,125
Fuel Tax - 2.35	242,542	252,250	252,255	252,255
<b>Total Fuel Taxes</b>	<b>484,160</b>	<b>509,919</b>	<b>505,405</b>	<b>505,405</b>
<u>Consolidated Revenue:</u>				
Cigarette Tax	75,866	77,454	65,414	65,414
Liquor Tax	25,109	26,412	18,565	18,565
Sales Tax	9,962,769	10,133,469	9,770,567	9,770,568
Government Services Tax	1,461,631	1,426,410	1,090,014	1,090,014
RPTT	102,872	99,714	90,586	90,586
<b>Total Consolidated Revenue</b>	<b>11,628,247</b>	<b>11,763,459</b>	<b>11,035,146</b>	<b>11,035,147</b>

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2015	(3) (4) BUDGET YEAR ENDING 6/30/2016	
			TENTATIVE APPROVED	FINAL APPROVED
<b>INTERGOVERNMENTAL REVENUE:</b> (Continued)				
<u>County Shared Revenues:</u>				
Gaming Tax	148,336	155,000	150,000	150,000
<b>Total County Shared Revenues</b>	<b>148,336</b>	<b>155,000</b>	<b>150,000</b>	<b>150,000</b>
<u>Other Intergovernmental Revenue:</u>				
Court Administrative Assessment	6,888	7,500	7,500	7,500
LEO Reimbursements	21,900	22,000	25,000	25,000
Workers Compensation Refunds	-	8,500		
Narcotics Seizure Revenue	3,545	-		
<b>Total Other Intergov'tal Revenue</b>	<b>32,333</b>	<b>38,000</b>	<b>32,500</b>	<b>32,500</b>
<b>TOTAL INTERGOVERNMENTAL REV</b>	<b>12,334,542</b>	<b>12,505,878</b>	<b>11,783,051</b>	<b>11,783,052</b>
<b>CHARGES FOR SERVICES:</b>				
<u>Community Development Fees:</u>				
Other Fees	-	5,000	-	-
Zoning Fees	27,875	25,000	10,000	10,000
Plan Check Fees	156,661	200,000	150,000	150,000
<b>Total Community Development Fees</b>	<b>184,536</b>	<b>230,000</b>	<b>160,000</b>	<b>160,000</b>
<u>Public Works Fees:</u>				
Street Lighting Fees	250,841	256,000	250,000	250,000
Storm Water Management Fee	117,065	119,500	117,500	117,500
<b>Total Public Works Fees</b>	<b>367,906</b>	<b>375,500</b>	<b>367,500</b>	<b>367,500</b>
<u>Public Safety Fees:</u>				
Fingerprinting Fees	8,409	5,750	9,200	9,200
Other Fees	71,137	62,740	64,400	64,400
<b>Total Public Safety Fees</b>	<b>79,546</b>	<b>68,490</b>	<b>73,600</b>	<b>73,600</b>
<u>Recreation Fees:</u>				
Park Concession Fees	1,850	2,000	1,000	1,000
Park Use Fees	18,225	21,900	16,500	16,500
Swimming Pool Fees	135,062	134,500		
Other Fees	3,119	-	135,000	135,000
<b>Total Recreation Fees</b>	<b>158,256</b>	<b>158,400</b>	<b>152,500</b>	<b>152,500</b>
<u>Health Fees:</u>				
Animal Shelter Fees	74,053	69,410	72,350	72,350
Cemetery Sales	12,225	13,750	9,200	9,200
Grave Openings	6,900	21,000	14,775	14,775
<b>Total Health Fees</b>	<b>93,178</b>	<b>104,160</b>	<b>96,325</b>	<b>96,325</b>
<b>TOTAL CHARGES FOR SERVICES</b>	<b>883,422</b>	<b>936,550</b>	<b>849,925</b>	<b>849,925</b>

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>FINES AND FORFEITURES:</b>				
<u>Fines and Forfeitures</u>				
Forensic Service Fees	4,461	5,000	5,000	5,000
Municipal Court Fees	164,336	167,000	175,000	175,000
Alcohol Assessment Fees	-	-	-	-
Bail Bond Fees	2,640	2,500	2,000	2,000
<b>TOTAL FINES AND FORFEITURES</b>	<b>171,437</b>	<b>174,500</b>	<b>182,000</b>	<b>182,000</b>
<b>MISCELLANEOUS REVENUE:</b>				
<u>Interest:</u>				
Interest on Investments	390	2,500	2,500	2,500
<b>Total Interest</b>	<b>390</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<u>Rent:</u>				
General	850	850	850	850
<b>Total Rent</b>	<b>850</b>	<b>850</b>	<b>850</b>	<b>850</b>
<u>Other Miscellaneous:</u>				
Public Defender Reimbursements	3,542	2,500	2,500	2,500
Street Cut Revenue	2,486	2,500	6,500	6,500
Private Donations	12,148	10,000	10,000	10,000
Other Miscellaneous	91,199	89,242	86,742	86,742
<b>Total Other Miscellaneous</b>	<b>109,375</b>	<b>104,242</b>	<b>105,742</b>	<b>105,742</b>
<b>TOTAL OTHER MISCELLANEOUS</b>	<b>110,615</b>	<b>107,592</b>	<b>109,092</b>	<b>109,092</b>
<b>SUBTOTAL REVENUES ALL SOURCES</b>	<b>18,032,457</b>	<b>18,551,528</b>	<b>17,682,755</b>	<b>17,682,756</b>
<b>OTHER FINANCING SOURCES:</b>				
Proceeds of Medium Term Financing	-	-	-	-
Sale of Fixed Assets	-	-	-	-
<u>Operating Transfers In:</u>				
Recreation Fund	243,582	262,647	276,415	276,100
Revenue Stabilization	-	112,784	-	-
Health Insurance Fund	-	-	-	-
Capital Equipment Fund	-	-	-	-
Municipal Court Adm Assessments	-	-	-	-
<b>Total Operating Transfers In</b>	<b>243,582</b>	<b>375,431</b>	<b>276,415</b>	<b>276,100</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>243,582</b>	<b>375,431</b>	<b>276,415</b>	<b>276,100</b>
<b>BEGINNING FUND BALANCE:</b>				
Reserved				
Unreserved	5,988,734	3,244,245	3,415,099	3,470,087
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>5,988,734</b>	<b>3,244,245</b>	<b>3,415,099</b>	<b>3,470,087</b>
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	<b>24,264,773</b>	<b>22,171,204</b>	<b>21,374,269</b>	<b>21,428,943</b>

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2015	(3) (4) BUDGET YEAR ENDING 6/30/2016	
			TENTATIVE APPROVED	FINAL APPROVED
<b>GENERAL GOVERNMENT</b>				
<u>Administration</u>				
Salaries / Wages	368,725	360,000	357,525	357,525
Employee Benefits	159,375	147,000	155,750	155,350
Services / Supplies	140,983	136,700	148,475	159,275
Capital Outlay	-	-	-	-
<b>Total Administration</b>	<b>669,083</b>	<b>643,700</b>	<b>661,750</b>	<b>672,150</b>
<u>Clerk</u>				
Salaries / Wages	131,406	125,000	142,935	142,935
Employee Benefits	63,119	61,000	69,425	69,225
Services / Supplies	21,755	27,500	30,471	30,471
Capital Outlay	-	-	-	-
<b>Total Clerk</b>	<b>216,280</b>	<b>213,500</b>	<b>242,831</b>	<b>242,631</b>
<u>Personnel</u>				
Salaries / Wages	56,579	52,000	50,000	50,000
Employee Benefits	23,482	22,605	23,350	23,350
Services / Supplies	25,577	22,000	30,168	30,168
Capital Outlay	-	-	-	-
<b>Total Personnel</b>	<b>105,638</b>	<b>96,605</b>	<b>103,518</b>	<b>103,518</b>
<u>Information Systems</u>				
Salaries / Wages	93,243	86,750	88,000	88,000
Employee Benefits	42,461	40,000	46,150	46,050
Services / Supplies	162,833	200,000	146,232	146,232
Capital Outlay	-	-	-	-
<b>Total Information Systems</b>	<b>298,537</b>	<b>326,750</b>	<b>280,382</b>	<b>280,282</b>
<u>Finance</u>				
Salaries / Wages	104,621	121,200	108,700	108,700
Employee Benefits	54,315	62,250	65,900	65,000
Services / Supplies	39,298	41,000	45,291	45,291
Capital Outlay	-	-	-	-
<b>Total Finance</b>	<b>198,234</b>	<b>224,450</b>	<b>219,891</b>	<b>218,991</b>
<u>Planning / Zoning</u>				
Salaries / Wages	119,509	125,000	127,700	127,700
Employee Benefits	53,728	55,250	63,800	62,900
Services / Supplies	13,372	15,000	49,750	49,750
Capital Outlay	-	-	-	-
<b>Total Planning / Zoning</b>	<b>186,609</b>	<b>195,250</b>	<b>241,250</b>	<b>240,350</b>
<u>Central Services</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	294,219	278,000	300,000	347,000
Services / Supplies	135,388	129,250	121,500	121,500
<b>Total Central Services</b>	<b>429,607</b>	<b>407,250</b>	<b>421,500</b>	<b>468,500</b>
<u>Economic Development</u>				
Services / Supplies	43,225	43,300	28,300	28,300
Capital Outlay	-	-	-	-
<b>Total Economic Development</b>	<b>43,225</b>	<b>43,300</b>	<b>28,300</b>	<b>28,300</b>
Total Salaries / Wages	874,083	869,950	874,860	874,860
Total Employee Benefits	690,699	666,105	724,375	768,875
Total Services / Supplies	582,431	614,750	600,187	610,987
Total Capital Outlay	-	-	-	-
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,147,213</b>	<b>2,150,805</b>	<b>2,199,422</b>	<b>2,254,722</b>

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2015	(3) (4) BUDGET YEAR ENDING 6/30/2016	
			TENTATIVE APPROVED	FINAL APPROVED
<b>PUBLIC SAFETY FUNCTION</b>				
<u>Police</u>				
Salaries / Wages	3,342,288	3,514,200	3,687,225	3,687,225
Employee Benefits	1,857,467	1,893,000	2,143,275	2,149,775
Services / Supplies	872,354	926,810	951,210	938,210
Capital Outlay	-	-	-	-
<b>Total Police</b>	<b>6,072,109</b>	<b>6,334,010</b>	<b>6,781,710</b>	<b>6,775,210</b>
<u>Fire - Main Station / ARFF</u>				
Salaries / Wages	1,828,512	1,636,950	1,654,075	1,654,075
Employee Benefits	960,578	890,000	962,050	973,300
Services / Supplies	460,780	437,375	432,375	432,375
Capital Outlay	-	-	-	-
<b>Total Fire-Main Station/ARFF</b>	<b>3,249,870</b>	<b>2,964,325</b>	<b>3,048,500</b>	<b>3,059,750</b>
<u>Fire - Southside Station</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services / Supplies	6,352	7,200	8,250	8,250
Capital Outlay	-	-	-	-
<b>Total Fire - Southside Station</b>	<b>6,352</b>	<b>7,200</b>	<b>8,250</b>	<b>8,250</b>
<u>Fire - Downtown Station</u>				
Salaries / Wages	15,127	19,000	19,000	19,000
Employee Benefits	477	450	500	500
Services / Supplies	21,627	12,500	27,100	27,100
Capital Outlay	-	-	-	-
<b>Total Fire - Downtown Station</b>	<b>37,231</b>	<b>31,950</b>	<b>46,600</b>	<b>46,600</b>
Total Salaries / Wages	5,185,927	5,170,150	5,360,300	5,360,300
Total Employee Benefits	2,818,522	2,783,450	3,105,825	3,123,575
Total Services / Supplies	1,361,113	1,383,885	1,418,935	1,405,935
Total Capital Outlay	-	-	-	-
<b>TOTAL PUBLIC SAFETY</b>	<b>9,365,562</b>	<b>9,337,485</b>	<b>9,885,060</b>	<b>9,889,810</b>

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	BUDGET YEAR ENDING 6/30/2016 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2016 FINAL APPROVED
<b>PUBLIC WORKS</b>				
<u>Public Works</u>				
Salaries / Wages	678,079	625,000	660,875	660,875
Employee Benefits	302,615	283,500	331,400	330,400
Services / Supplies	1,021,871	1,025,900	1,059,900	1,059,900
Capital Outlay	-	-	-	-
<b>Total Public Works</b>	<b>2,002,565</b>	<b>1,934,400</b>	<b>2,052,175</b>	<b>2,051,175</b>
<u>Fleet Maintenance</u>				
Salaries / Wages	269,148	270,000	289,250	289,250
Employee Benefits	124,676	127,325	148,700	147,600
Services / Supplies	49,538	48,000	64,850	64,850
Capital Outlay	-	-	-	-
<b>Total Fleet Maintenance</b>	<b>443,362</b>	<b>445,325</b>	<b>502,800</b>	<b>501,700</b>
<u>Engineering</u>				
Salaries / Wages	76,281	63,000	84,400	84,400
Employee Benefits	32,890	30,000	41,750	41,750
Services / Supplies	64,742	64,500	75,924	75,924
Capital Outlay	5,197	-	-	-
<b>Total Engineering</b>	<b>179,110</b>	<b>157,500</b>	<b>202,074</b>	<b>202,074</b>
<u>Building Inspection</u>				
Salaries / Wages	252,330	263,500	298,350	298,350
Employee Benefits	112,470	115,000	150,100	149,100
Services / Supplies	137,889	148,000	142,562	142,562
Capital Outlay	-	-	-	-
<b>Total Building Inspection</b>	<b>502,689</b>	<b>526,500</b>	<b>591,012</b>	<b>590,012</b>
<u>Facilities Maintenance</u>				
Salaries / Wages	197,433	202,500	208,695	208,695
Employee Benefits	94,688	99,000	111,200	110,200
Services / Supplies	323,675	326,900	349,400	349,400
Capital Outlay	-	-	-	-
<b>Total Facilities Maintenance</b>	<b>615,796</b>	<b>628,400</b>	<b>669,295</b>	<b>668,295</b>
<u>Community Development</u>				
Salaries / Wages	97,239	100,000	111,000	111,000
Employee Benefits	40,067	42,500	50,225	49,875
Services / Supplies	33,337	45,000	76,500	76,500
Capital Outlay	-	-	-	-
<b>Total Community Development</b>	<b>170,643</b>	<b>187,500</b>	<b>237,725</b>	<b>237,375</b>
Total Salaries / Wages	1,570,510	1,524,000	1,652,570	1,652,570
Total Employee Benefits	707,406	697,325	833,375	828,925
Total Services / Supplies	1,631,052	1,658,300	1,769,136	1,769,136
Total Capital Outlay	5,197	-	-	-
<b>TOTAL PUBLIC WORKS</b>	<b>3,914,165</b>	<b>3,879,625</b>	<b>4,255,081</b>	<b>4,250,631</b>

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EXPENDITURES BY FUNCTION AND ACTIVITY		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	BUDGET YEAR ENDING 6/30/2016 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2016 FINAL APPROVED
Page	Function Summary				
14	General Government	2,147,213	2,150,805	2,199,422	2,254,722
15	Judicial	306,058	278,000	306,000	306,000
16	Public Safety	9,365,562	9,337,485	9,885,060	9,889,810
17	Public Works	3,914,165	3,879,625	4,255,081	4,250,631
	Sanitation	-	-	-	-
18	Health	674,668	667,700	710,555	708,555
19	Culture / Recreation	1,074,605	1,119,850	1,228,510	1,227,110
20	Community Support	57,000	53,827	45,026	45,026
			-	-	-
<b>Total Expenditures - All Functions</b>		<b>17,539,271</b>	<b>17,487,292</b>	<b>18,629,654</b>	<b>18,681,854</b>
<b>OTHER USES:</b>					
	Contingency (Not to exceed 3% of total expenditures)	-	-	279,445	280,228
Page	Operating Transfers Out:				
23	Youth Recreation Fund	-	-	-	-
27	Capital Construction Fund	-	-	-	-
29	Revenue Stabilization Fund	319,689	-	-	-
31	Facility Reserve Fund	2,479,533	830,700	-	-
37	Capital Equipment Reserve	479,533	-	-	-
52	Health Insurance Fund	-	-	-	-
54	Airport Enterprise Fund	165,000	343,825	854,360	854,360
56	Golf Course Enterprise Fund	37,502	39,300	38,725	38,725
<b>Total Operating Transfers Out</b>		<b>3,481,257</b>	<b>1,213,825</b>	<b>893,085</b>	<b>893,085</b>
<b>TOTAL EXPENDITURES AND OTHER USES:</b>		<b>21,020,528</b>	<b>18,701,117</b>	<b>19,802,184</b>	<b>19,855,167</b>
<b>ENDING FUND BALANCE:</b>					
	Reserved				
	Unreserved	3,244,245	3,470,087	1,572,085	1,573,776
<b>Total Ending Fund Balance</b>		<b>3,244,245</b>	<b>3,470,087</b>	<b>1,572,085</b>	<b>1,573,776</b>
<b>TOTAL GENERAL FUND COMMITMENTS / FUND BALANCE</b>		<b>24,264,773</b>	<b>22,171,204</b>	<b>21,374,269</b>	<b>21,428,943</b>

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES:</b>				
Room Taxes	3,340,461	3,174,900	3,200,000	3,733,333
<b>INTERGOVERNMENTAL:</b>				
Grants	47,943	-	-	-
<b>Total Intergovernmental Revenue</b>	<b>47,943</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHARGES FOR SERVICES:</b>				
Adult League Revenue	-	-	-	-
Park Use Fees	-	-	-	-
<b>Total Charges for Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MISCELLANEOUS REVENUE:</b>				
Interest	306	2,500	500	500
Private Donations	-	-	-	1,100,000
Other Miscellaneous	11,339	-	-	-
<b>Total Miscellaneous Revenue</b>	<b>11,645</b>	<b>2,500</b>	<b>500</b>	<b>1,100,500</b>
<b>TOTAL REVENUE - ALL SOURCES</b>	<b>3,400,049</b>	<b>3,177,400</b>	<b>3,200,500</b>	<b>4,833,833</b>
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In:				
Proceeds of Debt:	-	-	-	6,500,000
<b>Total Operating Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,500,000</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,500,000</b>
<b>BEGINNING FUND BALANCE:</b>				
Reserved	149,000	151,768	152,768	151,768
Unreserved	948,648	1,081,345	459,212	477,883
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>1,097,648</b>	<b>1,233,113</b>	<b>611,980</b>	<b>629,651</b>
Prior Period Adjustments				
Residual Equity Transfer				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>4,497,697</b>	<b>4,410,513</b>	<b>3,812,480</b>	<b>11,963,484</b>
<b>EXPENDITURES</b>				
<u>Parks / Recreation Facilities</u>				
Salaries / Wages				
Employee Benefits				
Services / Supplies	42,196	100,000	40,000	40,000
Capital Outlay	557,123	1,060,000	992,484	8,643,803
<b>Total Parks/Recreation Facilities</b>	<b>599,319</b>	<b>1,160,000</b>	<b>1,032,484</b>	<b>8,683,803</b>
<u>Other Recreation</u>				
Salaries / Wages				
Employee Benefits				
Services / Supplies	1,902,046	1,804,303	1,819,421	1,819,421
Capital Outlay		-	-	-
<b>Total Other Recreation</b>	<b>1,902,046</b>	<b>1,804,303</b>	<b>1,819,421</b>	<b>1,819,421</b>
Total Salaries / Wages	-	-	-	-
Total Employee Benefits	-	-	-	-
Total Services / Supplies	1,944,242	1,904,303	1,859,421	1,859,421
Total Capital Outlay	557,123	1,060,000	992,484	8,643,803
<b>TOTAL EXPENDITURES</b>	<b>2,501,365</b>	<b>2,964,303</b>	<b>2,851,905</b>	<b>10,503,224</b>
<b>OTHER FINANCING USES:</b>				
<u>Transfers Out</u>				
Golf Enterprise Fund	23,532	24,462	25,356	25,356
Youth Recreation Fund	13,532	52,452	25,356	25,356
Debt Service Fund	149,168	150,568	151,768	651,768
Airport Fund	333,405	326,430	328,912	328,912
General Fund	243,582	262,647	276,415	276,100
<b>Total Other Financing Uses</b>	<b>763,219</b>	<b>816,559</b>	<b>807,807</b>	<b>1,307,492</b>
<b>ENDING FUND BALANCE:</b>				
Reserved	149,000	151,768	152,768	152,768
Unreserved	1,084,113	477,883	-	-
<b>Total Ending Fund Balance</b>	<b>1,233,113</b>	<b>629,651</b>	<b>152,768</b>	<b>152,768</b>
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>4,497,697</b>	<b>4,410,513</b>	<b>3,812,480</b>	<b>11,963,484</b>

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2015	(3) (4) BUDGET YEAR ENDING 6/30/2016	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>INTERGOVERNMENTAL REVENUE:</b>				
	-	-	-	-
<b>Total Intergovernmental Revenue</b>	-	-	-	-
<b>CHARGES FOR SERVICES:</b>				
Fun Factory Fees	93,412	51,050	55,000	55,000
Other Charges	170,657	157,411	160,000	160,000
<b>Total Charges for Services</b>	264,069	208,461	215,000	215,000
<b>MISCELLANEOUS REVENUE:</b>				
Interest	24	500	100	100
Private Donations	-	-	-	-
Other Miscellaneous	-	15,674	16,000	16,000
<b>Total Miscellaneous Revenue</b>	24	16,174	16,100	16,100
<b>TOTAL REVENUE - ALL SOURCES</b>	264,093	224,635	231,100	231,100
<b>OTHER FINANCING SOURCES:</b>				
<u>Operating Transfers In:</u>				
Recreation Fund	13,532	52,452	25,356	25,356
General Fund	-	-	-	-
<b>Total Operating Transfers In</b>	13,532	52,452	25,356	25,356
<b>TOTAL OTHER FINANCING SOURCES</b>	13,532	52,452	25,356	25,356
<b>BEGINNING FUND BALANCE:</b>				
Reserved	-	-	-	-
Unreserved	55,184	(3,427)	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	55,184	(3,427)	-	-
Prior Period Adjustments				
Residual Equity Transfer				
<b>TOTAL AVAILABLE RESOURCES</b>	332,809	273,660	256,456	256,456
<b>EXPENDITURES</b>				
<u>Latchkey Program (Fun Factory)</u>				
Total Salaries / Wages	141,850	119,300	108,775	108,775
Total Employee Benefits	55,818	48,535	45,510	44,510
Total Services / Supplies	138,568	105,825	95,400	95,400
Total Capital Outlay	-	-	-	-
<b>Total Latchkey Program</b>	336,236	273,660	249,685	248,685
<b>TOTAL EXPENDITURES</b>	336,236	273,660	249,685	248,685
<b>OTHER FINANCING USES:</b>				
Contingency			-	-
<u>Transfers Out</u>				
		-	-	-
<b>Total Other Financing Uses</b>	-	-	-	-
<b>ENDING FUND BALANCE:</b>				
Reserved	-	-	-	-
Unreserved	(3,427)	-	6,771	7,771
<b>Total Ending Fund Balance</b>	(3,427)	-	6,771	7,771
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	332,809	273,660	256,456	256,456



REVENUES	(1)	(2)	BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>INTERGOVERNMENTAL REVENUE:</b>				
Municipal Court Adm. Assessment	9,820	10,000	10,000	10,000
Other Intergovernmental Revenue				
<b>Total Intergovernmental Revenue</b>	<b>9,820</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>MISCELLANEOUS REVENUE:</b>				
Interest				
Other Miscellaneous				
<b>Total Miscellaneous Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE - ALL SOURCES</b>	<b>9,820</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>OTHER FINANCING SOURCES:</b>				
Proceeds of Debt				
Operating Transfers In:				
General Fund				
<b>Total Operating Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE:</b>				
Reserved				
Unreserved	107,962	113,782	123,782	123,782
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>107,962</b>	<b>113,782</b>	<b>123,782</b>	<b>123,782</b>
Prior Period Adjustments				
Residual Equity Transfer				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>117,782</b>	<b>123,782</b>	<b>133,782</b>	<b>133,782</b>
<b>EXPENDITURES</b>				
<u>Municipal Court</u>				
Salaries / Wages				
Employee Benefits				
Services / Supplies	4,000	-		
Capital Outlay	-	-	133,782	133,782
<b>Total Municipal Court</b>	<b>4,000</b>	<b>-</b>	<b>133,782</b>	<b>133,782</b>
<b>TOTAL EXPENDITURES</b>	<b>4,000</b>	<b>-</b>	<b>133,782</b>	<b>133,782</b>
<b>OTHER FINANCING USES:</b>				
Transfers Out				
General Fund	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE:</b>				
Reserved				
Unreserved	113,782	123,782	-	-
<b>Total Ending Fund Balance</b>	<b>113,782</b>	<b>123,782</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>117,782</b>	<b>123,782</b>	<b>133,782</b>	<b>133,782</b>

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2015	(3) (4) BUDGET YEAR ENDING 6/30/2016	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>INTERGOVERNMENTAL REVENUE:</b>				
St of NV Criminal Justice Grant	28,051	40,000	40,000	40,000
Elko County Match	-	-		
City of Elko Match	-	883		
City of Carlin Match	-	-		
City of West Wendover Match	-	-		
<b>Total Intergovernmental Revenue</b>	<b>28,051</b>	<b>40,883</b>	<b>40,000</b>	<b>40,000</b>
<b>MISCELLANEOUS REVENUE:</b>				
Interest	-		-	
Seizure Revenue	-			
Other Miscellaneous				
<b>Total Miscellaneous Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE - ALL SOURCES</b>	<b>28,051</b>	<b>40,883</b>	<b>40,000</b>	<b>40,000</b>
<b>OTHER FINANCING SOURCES:</b>				
<u>Operating Transfers In:</u>				
General Fund			-	
<b>Total Operating Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE:</b>				
Reserved				
Unreserved	(456)	(883)	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>(456)</b>	<b>(883)</b>	<b>-</b>	<b>-</b>
Prior Period Adjustments				
Residual Equity Transfer				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>27,595</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>EXPENDITURES</b>				
<u>Public Safety</u>				
Total Salaries / Wages	-	-	-	
Total Employee Benefits	-	-	-	
Total Services / Supplies	28,478	40,000	40,000	40,000
Total Capital Outlay	-	-	-	
<b>Total Public Safety</b>	<b>28,478</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>TOTAL EXPENDITURES</b>	<b>28,478</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>OTHER FINANCING USES:</b>				
Contingency	-			
<u>Transfers Out</u>	-			
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE:</b>				
Reserved				
Unreserved	(883)	-	-	-
<b>Total Ending Fund Balance</b>	<b>(883)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>27,595</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2015	(3) (4) BUDGET YEAR ENDING 6/30/2016	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
INTERGOVERNMENTAL REVENUE:	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	692	2,500	1,000	1,000
Other Miscellaneous				
Total Miscellaneous Revenue	692	2,500	1,000	1,000
TOTAL REVENUE - ALL SOURCES	692	2,500	1,000	1,000
OTHER FINANCING SOURCES:				
Proceeds of Debt				
Operating Transfers In:				
General Fund	319,689			
Total Operating Transfers In	319,689	-	-	-
TOTAL OTHER FINANCING SOURCES	319,689	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	1,529,673	1,850,054	1,739,770	1,739,770
TOTAL BEGINNING FUND BALANCE	1,529,673	1,850,054	1,739,770	1,739,770
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	1,850,054	1,852,554	1,740,770	1,740,770
EXPENDITURES				
General Government				
Services & Supplies	-	-	-	-
	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
OTHER FINANCING USES:				
Transfers Out				
General Fund	-	112,784		
Total Other Financing Uses	-	112,784	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,850,054	1,739,770	1,740,770	1,740,770
Total Ending Fund Balance	1,850,054	1,739,770	1,740,770	1,740,770
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,850,054	1,852,554	1,740,770	1,740,770

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES:</b>				
Ad Valorem	634,700	698,214	730,299	730,299
<b>INTERGOVERNMENTAL REVENUE:</b>				
Other Intergovernmental Revenue	-	137,000		
<b>Total Intergovernmental Revenue</b>	-	137,000	-	-
<b>MISCELLANEOUS REVENUE:</b>				
Interest	(69)	2,500	250	250
Contributions and Donations	172,619	-	-	-
Other Miscellaneous	5,150	-	-	-
<b>Total Miscellaneous Revenue</b>	177,700	2,500	250	250
<b>TOTAL REVENUE - ALL SOURCES</b>	<b>812,400</b>	<b>837,714</b>	<b>730,549</b>	<b>730,549</b>
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In:				
Proceeds of Debt	-	-	-	-
Bond Premium	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	-	-	-	-
<b>BEGINNING FUND BALANCE:</b>				
Reserved				
Unreserved	410,596	574,816	810,530	808,823
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>410,596</b>	<b>574,816</b>	<b>810,530</b>	<b>808,823</b>
Prior Period Adjustments				
Residual Equity Transfer				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,222,996</b>	<b>1,412,530</b>	<b>1,541,079</b>	<b>1,539,372</b>
<b>EXPENDITURES</b>				
<u>Planning / Zoning</u>				
Services / Supplies	9,531	3,707	15,000	15,000
Capital Outlay				
<b>Total Planning / Zoning</b>	<b>9,531</b>	<b>3,707</b>	<b>15,000</b>	<b>15,000</b>
<u>Public Works</u>				
Services / Supplies	29,828	-		
Capital Outlay	608,821	600,000	1,526,079	1,524,372
<b>Total Public Works</b>	<b>638,649</b>	<b>600,000</b>	<b>1,526,079</b>	<b>1,524,372</b>
<u>Debt Service</u>				
Bond Issuance Costs	-	-	-	-
<b>Total Debt Service</b>	-	-	-	-
Total Salaries / Wages	-	-	-	-
Total Benefits	-	-	-	-
Total Services / Supplies	39,359	3,707	15,000	15,000
Total Capital Outlay	608,821	600,000	1,526,079	1,524,372
<b>TOTAL EXPENDITURES</b>	<b>648,180</b>	<b>603,707</b>	<b>1,541,079</b>	<b>1,539,372</b>
<b>OTHER FINANCING USES:</b>				
<u>Transfers Out</u>				
Redevelopment Agency	-	-	-	-
<b>Total Other Financing Uses</b>	-	-	-	-
<b>ENDING FUND BALANCE:</b>				
Reserved				
Unreserved	574,816	808,823	-	-
<b>Total Ending Fund Balance</b>	<b>574,816</b>	<b>808,823</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>1,222,996</b>	<b>1,412,530</b>	<b>1,541,079</b>	<b>1,539,372</b>

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2016	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>	<b>ACTUAL PRIOR YEAR ENDING 6/30/2014</b>	<b>ESTIMATED CURRENT YEAR ENDING 6/30/2015</b>		
<b>TAXES:</b>				
Ad Valorem	176,245	225,000	195,000	225,000
<b>INTERGOVERNMENTAL REVENUE:</b>				
Other Intergovernmental Revenue			-	
<b>Total Intergovernmental Revenue</b>		-	-	-
<b>MISCELLANEOUS REVENUE:</b>				
Interest	251	250	250	250
Land Sales		-	-	
Contributions				
Other Miscellaneous	-	-	-	
<b>Total Miscellaneous Revenue</b>	251	250	250	250
<b>TOTAL REVENUE - ALL SOURCES</b>	<b>176,496</b>	<b>225,250</b>	<b>195,250</b>	<b>225,250</b>
<b>OTHER FINANCING SOURCES:</b>				
<u>Operating Transfers In:</u>				
Capital Construction Fund	-	-	-	
Ad Valorem Capital Projects Fund	-	-	-	
<b>Total Operating Transfers In</b>	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	-	-	-	-
<b>BEGINNING FUND BALANCE:</b>				
Reserved				
Unreserved	712,809	413,909	454,159	439,159
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>712,809</b>	<b>413,909</b>	<b>454,159</b>	<b>439,159</b>
Prior Period Adjustments				
Residual Equity Transfer				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>889,305</b>	<b>639,159</b>	<b>649,409</b>	<b>664,409</b>
<b>EXPENDITURES</b>				
<u>Redevelopment Agency</u>				
Salaries / Wages	-	-	-	-
Benefits	-	-	-	-
Services / Supplies	7,500	-	100	20,100
Capital Outlay	467,896	200,000	649,309	644,309
<b>Total Redevelopment Agency</b>	<b>475,396</b>	<b>200,000</b>	<b>649,409</b>	<b>664,409</b>
Total Salaries / Wages	-	-	-	-
Total Benefits	-	-	-	-
Total Services / Supplies	7,500	-	100	20,100
Total Capital Outlay	467,896	200,000	649,309	644,309
<b>TOTAL EXPENDITURES</b>	<b>475,396</b>	<b>200,000</b>	<b>649,409</b>	<b>664,409</b>
<b>OTHER FINANCING USES:</b>				
<u>Transfers Out</u>		-		
<b>Total Other Financing Uses</b>		-	-	-
<b>ENDING FUND BALANCE:</b>				
Reserved				
Unreserved	413,909	439,159	-	
<b>Total Ending Fund Balance</b>	<b>413,909</b>	<b>439,159</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>889,305</b>	<b>639,159</b>	<b>649,409</b>	<b>664,409</b>

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2015	(3) BUDGET YEAR ENDING 6/30/2016	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>INTERGOVERNMENTAL REVENUE:</b>				
Grants				
Other Intergovernmental Revenue				
<b>Total Intergovernmental Revenue</b>	-	-	-	-
<b>MISCELLANEOUS REVENUE:</b>				
Interest	1,060	1,000	1,000	1,000
Other Miscellaneous	-	475,000	-	-
<b>Total Miscellaneous Revenue</b>	1,060	476,000	1,000	1,000
<b>TOTAL REVENUE - ALL SOURCES</b>	1,060	476,000	1,000	1,000
<b>OTHER FINANCING SOURCES:</b>				
<u>Operating Transfers In:</u>				
Proceeds of Debt		3,000,000	-	-
General Fund	2,479,533	830,700	-	-
<b>Total Operating Transfers In</b>	2,479,533	830,700	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	2,479,533	3,830,700	-	-
<b>BEGINNING FUND BALANCE:</b>				
Reserved				
Unreserved	383,786	2,626,365	5,520,565	5,520,565
<b>TOTAL BEGINNING FUND BALANCE</b>	383,786	2,626,365	5,520,565	5,520,565
Prior Period Adjustments				
Residual Equity Transfer				
<b>TOTAL AVAILABLE RESOURCES</b>	2,864,379	6,933,065	5,521,565	5,521,565
<b>EXPENDITURES</b>				
<u>Administration</u>				
Administration Capital Outlay	73,518	-	-	-
Information Systems Capital Outlay	28,575	-	-	-
<b>Total Administration</b>	102,093	-	-	-
<u>Public Safety</u>				
Police Station	73,712	1,412,500	5,046,565	5,046,565
Fire	31,322	-	90,000	90,000
<b>Total Public Safety</b>	105,034	1,412,500	5,136,565	5,136,565
<u>Public Works</u>				
Facilities Capital Outlay	3,180	-	318,800	318,800
Engineering Capital Outlay	13,010	-	40,000	40,000
<b>Total Public Works</b>	16,190	-	358,800	358,800
<u>Health</u>				
Animal Shelter Capital Outlay	-	-	26,200	26,200
Cemetery Capital Outlay	14,697	-	-	-
<b>Total Health</b>	14,697	-	26,200	26,200
<u>Culture &amp; Recreation</u>				
Parks Capital Outlay	-	-	-	-
Pool Capital Outlay	-	-	-	-
<b>Total Culture &amp; Recreation</b>	-	-	-	-
Total Services & Supplies	3,180			
Total Capital Outlay	234,834	1,412,500	5,521,565	5,521,565
<b>TOTAL EXPENDITURES</b>	238,014	1,412,500	5,521,565	5,521,565
<b>OTHER FINANCING USES:</b>				
<u>Transfers Out</u>				
<b>Total Other Financing Uses</b>	-	-	-	-
<b>ENDING FUND BALANCE:</b>				
Reserved				
Unreserved	2,626,365	5,520,565	-	-
<b>Total Ending Fund Balance</b>	2,626,365	5,520,565	-	-
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	2,864,379	6,933,065	5,521,565	5,521,565

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2016	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>	<b>ACTUAL PRIOR YEAR ENDING 6/30/2014</b>	<b>ESTIMATED CURRENT YEAR ENDING 6/30/2015</b>		
<b>INTERGOVERNMENTAL REVENUE:</b>				
Ad Valorem Capital Projects Tax	259,155	259,155	243,425	243,425
Grants	10,126	199,085	1,239,750	1,239,750
<b>Total Intergovernmental Revenue</b>	<b>269,281</b>	<b>458,240</b>	<b>1,483,175</b>	<b>1,483,175</b>
<b>MISCELLANEOUS REVENUE:</b>				
Interest	118	1,000	250	250
Other Miscellaneous	4,309	4,300	4,300	4,300
<b>Total Miscellaneous Revenue</b>	<b>4,427</b>	<b>5,300</b>	<b>4,550</b>	<b>4,550</b>
<b>TOTAL REVENUE - ALL SOURCES</b>	<b>273,708</b>	<b>463,540</b>	<b>1,487,725</b>	<b>1,487,725</b>
<b>OTHER FINANCING SOURCES:</b>				
<u>Operating Transfers In:</u>				
General Fund				
<u>Proceeds of Financing</u>				
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE:</b>				
Reserved				
Unreserved	303,538	547,228	590,768	590,768
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>303,538</b>	<b>547,228</b>	<b>590,768</b>	<b>590,768</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>577,246</b>	<b>1,010,768</b>	<b>2,078,493</b>	<b>2,078,493</b>
<b>EXPENDITURES</b>				
<u>General Government</u>				
Services & Supplies	-			
<b>Total General Government</b>	<b>-</b>			
<u>Public Works</u>				
Highways & Streets Capital	30,018	420,000	2,078,493	2,078,493
Facilities Capital Outlay	-	-	-	-
<b>Total Public Works</b>	<b>30,018</b>	<b>420,000</b>	<b>2,078,493</b>	<b>2,078,493</b>
<u>Public Safety</u>				
Police Capital Outlay	-	-	-	-
Fire Capital Outlay	-	-	-	-
<b>Total Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Services / Supplies	30,018		-	2,078,493
Total Capital Outlay	-	-	2,078,493	-
<b>TOTAL EXPENDITURES</b>	<b>30,018</b>	<b>420,000</b>	<b>2,078,493</b>	<b>2,078,493</b>
<b>OTHER FINANCING USES:</b>				
<u>Transfers Out</u>				
Redevelopment Agency Fund	-			
Capital Construction	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE:</b>				
Reserved				
Unreserved	547,228	590,768	-	-
<b>Total Ending Fund Balance</b>	<b>547,228</b>	<b>590,768</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>577,246</b>	<b>1,010,768</b>	<b>2,078,493</b>	<b>2,078,493</b>

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2015	(3) (4) BUDGET YEAR ENDING 6/30/2016	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>CHARGES FOR SERVICES</b>				
Public Improvement Development	-	-	-	
Other Charges				
<b>Total Charges for Services</b>	-	-	-	-
<b>MISCELLANEOUS REVENUE:</b>				
Interest	7	100	50	50
Other Miscellaneous	-			
<b>Total Miscellaneous Revenue</b>	7	100	50	50
<b>TOTAL REVENUE - ALL SOURCES</b>	7	100	50	50
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In:				
General Fund				
Proceeds of Financing				
<b>TOTAL OTHER FINANCING SOURCES</b>	-	-	-	-
<b>BEGINNING FUND BALANCE:</b>				
Reserved				
Unreserved	15,416	15,423	15,523	15,523
<b>TOTAL BEGINNING FUND BALANCE</b>	15,416	15,423	15,523	15,523
<b>TOTAL AVAILABLE RESOURCES</b>	15,423	15,523	15,573	15,573
<b>EXPENDITURES</b>				
<b>Public Works</b>				
Capital Outlay	-	-	15,573	15,573
<b>Total Public Works</b>	-	-	15,573	15,573
<b>General Government</b>				
Services & Supplies	-			
	-	-	-	-
Total Salaries / Wages				
Total Employee Benefits				
Total Services / Supplies	-			
Total Capital Outlay	-	-	15,573	15,573
<b>TOTAL EXPENDITURES</b>	-	-	15,573	15,573
<b>OTHER FINANCING USES:</b>				
Transfers Out				
<b>Total Other Financing Uses</b>				
<b>ENDING FUND BALANCE:</b>				
Reserved				
Unreserved	15,423	15,523	-	-
<b>Total Ending Fund Balance</b>	15,423	15,523	-	-
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	15,423	15,523	15,573	15,573



REVENUES	(1)	(2)	BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES:</b>				
Ad Valorem	327,156	224,940	235,277	235,277
<b>INTERGOVERNMENTAL REVENUE:</b>				
Consolidated Tax Revenue	524,357	658,589	655,859	655,859
Grant Revenue	-	-	-	-
<b>Total Intergovernmental Revenue</b>	<b>524,357</b>	<b>658,589</b>	<b>655,859</b>	<b>655,859</b>
<b>MISCELLANEOUS REVENUE:</b>				
Interest	425	750	250	250
Other Miscellaneous	47,235	6,000	71,000	71,000
<b>Total Miscellaneous Revenue</b>	<b>47,660</b>	<b>6,750</b>	<b>71,250</b>	<b>71,250</b>
<b>TOTAL REVENUE - ALL SOURCES</b>	<b>899,173</b>	<b>890,279</b>	<b>962,386</b>	<b>962,386</b>
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In:				
General Fund	479,533	-	-	-
Sale of Fixed Assets	41,659	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>521,192</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE:</b>				
Reserved				
Unreserved	602,177	1,118,414	1,103,195	1,094,569
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>602,177</b>	<b>1,118,414</b>	<b>1,103,195</b>	<b>1,094,569</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,022,542</b>	<b>2,008,693</b>	<b>2,065,581</b>	<b>2,056,955</b>
<b>EXPENDITURES</b>				
Information Systems - S & S	52,938	-	-	-
Fleet - Services & Supplies	3,102	-	-	-
<b>Total Services &amp; Supplies</b>	<b>56,040</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>				
Administration	18,007	-	-	-
Information Systems	26,606	145,000	255,000	255,000
City Clerk	-	-	-	-
Police	325,176	260,000	471,112	471,112
Fire	187,146	33,377	205,000	205,000
Public Works	127,974	305,447	230,000	230,000
Building Inspection	-	-	33,000	33,000
Fleet Maintenance	14,522	62,587	-	-
Swimming Pool	16,987	-	-	-
Animal Shelter	-	22,780	-	-
Cemetery	-	-	-	-
Parks/Recreation Facilities	23,009	-	-	-
Facilities	108,661	84,933	22,500	22,500
<b>Total Capital Outlay</b>	<b>848,088</b>	<b>914,124</b>	<b>1,216,612</b>	<b>1,216,612</b>
<b>TOTAL EXPENDITURES</b>	<b>904,128</b>	<b>914,124</b>	<b>1,216,612</b>	<b>1,216,612</b>
<b>OTHER FINANCING USES:</b>				
<b>Transfers Out</b>				
General Fund	-	-	-	-
Debt Service Fund	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE:</b>				
Reserved				
Unreserved	1,118,414	1,094,569	848,969	840,343
<b>Total Ending Fund Balance</b>	<b>1,118,414</b>	<b>1,094,569</b>	<b>848,969</b>	<b>840,343</b>
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>2,022,542</b>	<b>2,008,693</b>	<b>2,065,581</b>	<b>2,056,955</b>

	(1)	(2)	(3)	(4)
			BUDGET YEAR ENDING 6/30/2016	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>INTERGOVERNMENTAL REVENUE:</b>			-	-
<b>Total Intergovernmental Revenue</b>	-	-	-	-
<b>OTHER FINANCING SOURCES:</b>				
<u>Operating Transfers In:</u>				
General Fund	-	-	-	
Recreation Fund	149,168	150,568	151,768	651,768
Capital Equipment Reserve Fund	-	-	-	
<b>Total Operating Transfers In</b>	149,168	150,568	151,768	651,768
<b>TOTAL OTHER FINANCING SOURCES</b>	149,168	150,568	151,768	651,768
<b>BEGINNING FUND BALANCE:</b>				
Reserved	19,715	19,716	19,716	19,716
Unreserved	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	19,715	19,716	19,716	19,716
Prior Period Adjustments				
Residual Equity Transfer				
<b>TOTAL AVAILABLE RESOURCES</b>	168,883	170,284	171,484	671,484
<b>EXPENDITURES AND RESERVES</b>				
<b>TYPE: C/L -</b>				
Principal	-	-	-	
Interest	-	-	-	
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
<b>Total Reserved Amount (Memo Only)</b>	-	-	-	-
<b>TYPE: C/L</b>				
Principal	-	-	-	
Interest	-	-	-	
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
<b>Total Reserved Amount (Memo Only)</b>	-	-	-	-
<b>TYPE: C/L</b>				
Principal	-	-	-	
Interest	-	-	-	
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
<b>Total Reserved Amount (Memo Only)</b>	-	-	-	-
<b>TYPE: G/O Recreation Revenue Bond</b>				
Principal	90,000	95,000	100,000	100,000
Interest	59,167	55,568	51,768	51,768
Fiscal Agent Charges	-	-	-	-
Reserves - Increase/(Decrease)				
<b>Total Reserved Amount (Memo Only)</b>	149,167	150,568	151,768	151,768
<b>TYPE: G/O Recreation Revenue Bond</b>				
Principal			-	379,750
Interest			-	120,250
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
<b>Total Reserved Amount (Memo Only)</b>	-	-	-	500,000
<b>ENDING FUND BALANCE:</b>				
Reserved	19,716	19,716	19,716	19,716
Unreserved	-	-	-	-
<b>Total Ending Fund Balance</b>	19,716	19,716	19,716	19,716
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	168,883	170,284	171,484	671,484

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2015	(3) BUDGET YEAR ENDING 6/30/2016	
			TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES:</b>				
Ad Valorem Taxes	284,353	449,741	470,540	470,540
<b>MISCELLANEOUS</b>				
Interest Income	231	500	500	500
<b>INTERGOVERNMENTAL:</b>				
RTC Revenue	540,124	600,000	678,247	678,247
<b>TOTAL REVENUE - ALL SOURCES</b>	<b>824,708</b>	<b>1,050,241</b>	<b>1,149,287</b>	<b>1,149,287</b>
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In:				
General Fund	-	-		
<b>Total Operating Transfers In</b>	<b>-</b>	<b>-</b>		
Proceeds of Debt				
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE:</b>				
Reserved				
Unreserved	537,283	616,235	890,682	890,682
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>537,283</b>	<b>616,235</b>	<b>890,682</b>	<b>890,682</b>
Prior Period Adjustments				
Residual Equity Transfer				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,361,991</b>	<b>1,666,476</b>	<b>2,039,969</b>	<b>2,039,969</b>
<b>EXPENDITURES AND RESERVES</b>				
<b>TYPE: 2014 Revenue Bonds (Public Safety)</b>				
Principal		-	270,000	270,000
Interest		33,188	64,463	64,463
Fiscal Agent Charges	-			
Reserves - Increase/(Decrease)				
<b>Total Reserved Amount (Memo Only)</b>	<b>-</b>	<b>33,188</b>	<b>334,463</b>	<b>334,463</b>
<b>TYPE: 2010 Revenue Street Bonds</b>				
Principal	405,000	410,000	420,000	420,000
Interest	340,756	332,606	324,044	324,044
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
<b>Total Reserved Amount (Memo Only)</b>	<b>745,756</b>	<b>742,606</b>	<b>744,044</b>	<b>744,044</b>
<b>ENDING FUND BALANCE:</b>				
Reserved	616,235	890,682	961,462	961,462
Unreserved	-	-		
<b>Total Ending Fund Balance</b>	<b>616,235</b>	<b>890,682</b>	<b>961,462</b>	<b>961,462</b>
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>1,361,991</b>	<b>1,666,476</b>	<b>2,039,969</b>	<b>2,039,969</b>

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE:</b>				
User Fees	3,238,382	3,273,788	3,339,264	3,339,264
Hydrant Revenues				
Other Water Charges				
Other Fees	66,192	142,000	125,000	125,000
<b>TOTAL OPERATING REVENUE</b>	<b>3,304,574</b>	<b>3,415,788</b>	<b>3,464,264</b>	<b>3,464,264</b>
<b>OPERATING EXPENSE:</b>				
<u>Administration</u>				
Salaries / Wages	136,470	134,070	139,700	139,700
Employee Benefits	57,934	55,885	63,500	63,000
Services / Supplies	136,384	121,027	134,195	141,845
<b>Total Administration</b>	<b>330,788</b>	<b>310,982</b>	<b>337,395</b>	<b>344,545</b>
<u>Operating</u>				
Salaries / Wages	459,636	525,000	511,400	601,400
Employee Benefits	225,608	253,350	268,500	349,050
Services / Supplies	598,417	563,500	866,273	776,793
<b>Total Operating</b>	<b>1,283,661</b>	<b>1,341,850</b>	<b>1,646,173</b>	<b>1,727,243</b>
<u>Wells / Resources</u>				
Salaries / Wages	93,151	67,000	78,000	78,000
Employee Benefits	37,670	20,000	30,150	27,650
Services / Supplies	694,647	774,000	938,400	938,400
<b>Total Wells / Resources</b>	<b>825,468</b>	<b>861,000</b>	<b>1,046,550</b>	<b>1,044,050</b>
<u>Depreciation</u>	483,739	492,215	507,815	507,815
Total Salaries / Wages	689,257	726,070	729,100	819,100
Total Employee Benefits	321,212	329,235	362,150	439,700
Total Services / Supplies	1,429,448	1,458,527	1,938,868	1,857,038
<b>TOTAL OPERATING EXPENSE</b>	<b>2,923,656</b>	<b>3,006,047</b>	<b>3,537,933</b>	<b>3,623,653</b>
<b>OPERATING INCOME OR (LOSS)</b>	<b>380,918</b>	<b>409,741</b>	<b>(73,669)</b>	<b>(159,389)</b>
<b>NONOPERATING REVENUE:</b>				
Interest Income	2,528	2,500	2,500	2,500
Gain/Loss on disposal of Capital Assets	7,125			-
Other (Connection Fees)	382,189	1,100,000	500,000	500,000
<b>TOTAL NONOPERATING REVENUE</b>	<b>391,842</b>	<b>1,102,500</b>	<b>502,500</b>	<b>502,500</b>
<b>NONOPERATING EXPENSE:</b>				
Interest Expense	-	-	-	-
<b>TOTAL NONOPERATING EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income before Operating Transfers</b>	<b>772,760</b>	<b>1,512,241</b>	<b>428,831</b>	<b>343,111</b>
<b>OPERATING TRANSFERS:</b>				
In				
Out		-		
<b>NET OPERATING TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME</b>	<b>772,760</b>	<b>1,512,241</b>	<b>428,831</b>	<b>343,111</b>

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>A. Cash Flows From Operating Activities</b>				
Cash received from customers	3,271,234	3,415,788	3,464,264	3,464,264
Cash received from interfund services provided	-			
Cash payments to suppliers for goods and services	(1,332,133)	(1,458,527)	(1,938,868)	(1,857,038)
Cash payments to employees for services & benefits	(993,336)	(1,055,305)	(1,091,250)	(1,258,800)
a. Net cash provided by operating activities	945,765	901,956	434,146	348,426
<b>B. Cash Flows From Non-Capital Financing Activities</b>				
Operating Transfers Out	-	-	-	-
b. Net cash provided by non-capital financing activities	-	-	-	-
<b>C. Cash Flows From Capital and Related Financing Activities</b>				
Acquisition of capital assets	(423,812)	(780,000)	(3,443,000)	(3,495,000)
Receipt of customer contributions	382,189	1,100,000	500,000	500,000
Proceeds from sales of capital assets	7,125			
c. Net cash used for capital and related financing activities	(34,498)	320,000	(2,943,000)	(2,995,000)
<b>D. Cash Flows From Investing Activities</b>				
Interest on Investments	2,085	2,500	2,500	2,500
Changes in Investments				
d. Net cash provided from investing activities	2,085	2,500	2,500	2,500
<b>Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>913,352</b>	<b>1,224,456</b>	<b>(2,506,354)</b>	<b>(2,644,074)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>6,592,542</b>	<b>7,505,894</b>	<b>8,530,350</b>	<b>8,730,350</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>7,505,894</b>	<b>8,730,350</b>	<b>6,023,996</b>	<b>6,086,276</b>
<b>Reconciliation of operating income to net cash provided by operating income</b>				
<b>OPERATING INCOME (LOSS)</b>	<b>380,918</b>	<b>409,741</b>	<b>(73,669)</b>	<b>(159,389)</b>
Depreciation	483,739	492,215	507,815	507,815
Net OPEB liability	900			
<b>Net change in assets/liabilities</b>				
Increase/(decrease) in accounts receivable	(33,340)			
Increase/(decrease) in inventory	(3,441)			
Increase/(decrease) in accounts payable	100,756			
Increase/(decrease) in accrued liabilities	4,336			
Compensated absences	11,897			
Unearned revenue	-			
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>945,765</b>	<b>901,956</b>	<b>434,146</b>	<b>348,426</b>

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2015	(3) (4) BUDGET YEAR ENDING 6/30/2016	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE:</b>				
Operating Fees	2,743,351	2,754,181	2,809,265	2,809,265
Septic Tank Receiving Fees	146,644	158,000	165,000	165,000
Other Fees	20,216	18,850	20,000	20,000
<b>TOTAL OPERATING REVENUE</b>	<b>2,910,211</b>	<b>2,931,031</b>	<b>2,994,265</b>	<b>2,994,265</b>
<b>OPERATING EXPENSE:</b>				
<u>Administration</u>				
Salaries / Wages	163,216	171,500	196,650	196,650
Employee Benefits	68,894	69,000	88,100	88,100
Services / Supplies	173,991	142,725	149,599	151,849
<b>Total Administration</b>	<b>406,101</b>	<b>383,225</b>	<b>434,349</b>	<b>436,599</b>
<u>Operating</u>				
Salaries / Wages	32,144	28,000	30,000	30,000
Employee Benefits	12,257	8,550	11,850	11,850
Services / Supplies	226,001	216,000	260,500	260,500
<b>Total Operating</b>	<b>270,402</b>	<b>252,550</b>	<b>302,350</b>	<b>302,350</b>
<u>Plant / Facilities</u>				
Salaries / Wages	425,363	441,800	453,950	501,450
Employee Benefits	195,015	201,500	235,500	259,600
Services / Supplies	1,210,302	1,475,920	1,376,263	1,380,263
<b>Total Plant / Facilities</b>	<b>1,830,680</b>	<b>2,119,220</b>	<b>2,065,713</b>	<b>2,141,313</b>
<u>Laboratory</u>				
Salaries / Wages	66,337	68,250	70,000	70,000
Employee Benefits	30,726	30,995	34,740	34,825
Services / Supplies	85,323	41,600	78,225	78,225
<b>Total Laboratory</b>	<b>182,386</b>	<b>140,845</b>	<b>182,965</b>	<b>183,050</b>
<u>Depreciation</u>	<b>1,355,112</b>	<b>1,535,563</b>	<b>1,586,813</b>	<b>1,586,813</b>
Total Salaries / Wages	687,060	709,550	750,600	798,100
Total Employee Benefits	306,892	310,045	370,190	394,375
Total Services / Supplies	1,695,617	1,876,245	1,864,587	1,870,837
<b>TOTAL OPERATING EXPENSE</b>	<b>4,044,681</b>	<b>4,431,403</b>	<b>4,572,190</b>	<b>4,650,125</b>
<b>OPERATING INCOME OR (LOSS)</b>	<b>(1,134,470)</b>	<b>(1,500,372)</b>	<b>(1,577,925)</b>	<b>(1,655,860)</b>
<b>NONOPERATING REVENUE:</b>				
Sewer Capital Improvement fees	2,946,501	2,964,135	3,023,418	3,023,418
Interest Income	3,407	2,500	2,500	2,500
Other (Connection Fees)	520,987	1,250,000	500,000	500,000
<b>TOTAL NONOPERATING REVENUE</b>	<b>3,470,895</b>	<b>4,216,635</b>	<b>3,525,918</b>	<b>3,525,918</b>
<b>NONOPERATING EXPENSE:</b>				
Interest Expense	-	-	-	-
Loss on retirement of fixed assets	855			
Other				
<b>TOTAL NONOPERATING EXPENSE</b>	<b>855</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income Before Transfers</b>	<b>2,337,280</b>	<b>2,716,263</b>	<b>1,947,993</b>	<b>1,870,058</b>
<b>OPERATING TRANSFERS:</b>				
Out:	-	-	-	-
<b>NET OPERATING TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME</b>	<b>2,337,280</b>	<b>2,716,263</b>	<b>1,947,993</b>	<b>1,870,058</b>

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>A. Cash Flows From Operating Activities</b>				
Cash received from customers	2,932,624	2,931,031	2,994,265	2,994,265
Cash received from interfund services provided	-			
Cash payments to suppliers for goods and services	(2,307,067)	(1,876,245)	(1,864,587)	(1,870,837)
Cash payments to employees for services & benefits	(978,644)	(1,019,595)	(1,120,790)	(1,192,475)
a. Net cash provided by operating activities	(353,087)	35,191	8,888	(69,047)
<b>B. Cash Flows From Non-Capital Financing Activities</b>				
Operating Transfers (In)/Out	-	-	-	-
b. Net cash provided by non-capital financing activities	-	-	-	-
<b>C. Cash Flows From Capital and Related Financing Activities</b>				
Acquisition of capital assets	(3,613,704)	(1,025,000)	(1,948,700)	(3,048,700)
Proceeds from sales of capital assets	21,533			
Cash received from capital improvement user fees	2,946,501	2,964,135	3,023,418	3,023,418
Receipt of customer contributions	520,987	1,250,000	500,000	500,000
c. Net cash used for capital and related financing activities	(124,683)	3,189,135	1,574,718	474,718
<b>D. Cash Flows From Investing Activities</b>				
Interest on Investments	3,347	2,500	2,500	2,500
Changes in Investments				
d. Net cash provided from investing activities	3,347	2,500	2,500	2,500
<b>Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(474,423)</b>	<b>3,226,826</b>	<b>1,586,106</b>	<b>408,171</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>10,072,734</b>	<b>9,598,311</b>	<b>12,825,137</b>	<b>12,825,137</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>9,598,311</b>	<b>12,825,137</b>	<b>14,411,243</b>	<b>13,233,308</b>
<b>Reconciliation of operating income to net cash provided by operating income</b>				
<b>OPERATING INCOME (LOSS)</b>	<b>(1,134,470)</b>	<b>(1,500,372)</b>	<b>(1,577,925)</b>	<b>(1,655,860)</b>
Depreciation	1,355,112	1,535,563	1,586,813	1,586,813
Net OPEB liability	897			
<b>Net change in assets/liabilities</b>				
Increase/(decrease) in accounts receivable	22,413			
Increase/(decrease) in inventory	-			
Increase/(decrease) in accounts payable	(611,450)			
Increase/(decrease) in accrued liabilities	2,752			
Compensated absences	11,659			
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(353,087)</b>	<b>35,191</b>	<b>8,888</b>	<b>(69,047)</b>

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE:</b>				
Landfill Fees	1,672,404	1,688,790	1,722,566	1,722,566
Garbage Franchise	33,215	30,398	31,006	31,006
Other Fees	35,605	29,500	37,500	37,500
<b>TOTAL OPERATING REVENUE</b>	<b>1,741,224</b>	<b>1,748,688</b>	<b>1,791,072</b>	<b>1,791,072</b>
<b>OPERATING EXPENSE:</b>				
<u>Administration</u>				
Salaries / Wages	44,261	65,950	65,550	63,550
Employee Benefits	19,208	27,875	32,250	31,750
Services / Supplies	27,327	34,900	45,819	36,319
<b>Total Administration</b>	<b>90,796</b>	<b>128,725</b>	<b>143,619</b>	<b>131,619</b>
<u>Operating</u>				
Salaries / Wages	450,045	466,800	480,325	480,325
Employee Benefits	198,684	211,400	238,300	250,500
Services / Supplies	691,401	780,000	815,600	815,600
<b>Total Operating</b>	<b>1,340,130</b>	<b>1,458,200</b>	<b>1,534,225</b>	<b>1,546,425</b>
<u>Depreciation</u>	<b>116,684</b>	<b>120,185</b>	<b>123,790</b>	<b>123,790</b>
Total Salaries / Wages	494,306	532,750	545,875	543,875
Total Employee Benefits	217,892	239,275	270,550	282,250
Total Services / Supplies	718,728	814,900	861,419	851,919
<b>TOTAL OPERATING EXPENSE</b>	<b>1,547,610</b>	<b>1,707,110</b>	<b>1,801,634</b>	<b>1,801,834</b>
<b>OPERATING INCOME OR (LOSS)</b>	<b>193,614</b>	<b>41,578</b>	<b>(10,562)</b>	<b>(10,762)</b>
<b>NONOPERATING REVENUE:</b>				
Interest Income	547	500	500	500
Grants	-			
Gain (loss) from disposal of capital assets	-			
Other	-			
<b>TOTAL NONOPERATING REVENUE</b>	<b>547</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>NONOPERATING EXPENSE:</b>				
Interest Expense	-	-	-	
Loss on retirement of fixed assets				
Other				
<b>TOTAL NONOPERATING EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income Before Transfers</b>	<b>194,161</b>	<b>42,078</b>	<b>(10,062)</b>	<b>(10,262)</b>
<b>OPERATING TRANSFERS:</b>				
In				
Out	-	-		
<b>NET OPERATING TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME</b>	<b>194,161</b>	<b>42,078</b>	<b>(10,062)</b>	<b>(10,262)</b>



PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>A. Cash Flows From Operating Activities</b>				
Cash received from customers	1,779,014	1,748,688	1,791,072	1,791,072
Cash received from interfund services provided	-			
Cash payments to suppliers for goods and services	(736,871)	(814,900)	(861,419)	(851,919)
Cash payments to employees for services & benefits	(714,617)	(772,025)	(816,425)	(826,125)
a. Net cash provided by operating activities	327,526	161,763	113,228	113,028
<b>B. Cash Flows From Non-Capital Financing Activities</b>				
Operating Transfers Out	-	-	-	-
b. Net cash provided by non-capital financing activities	-	-	-	-
<b>C. Cash Flows From Capital and Related Financing Activities</b>				
Acquisition of capital assets	(288,626)	(470,000)	(198,000)	(198,000)
Principal paid on loans - capital assets	-	-	-	
Interest paid on loans - capital assets	-	-	-	
Proceeds from sale of capital assets	35,102			
Proceeds from federal grants	-		-	
Proceeds of Leases			-	
c. Net cash used for capital and related financing activities	(253,524)	(470,000)	(198,000)	(198,000)
<b>D. Cash Flows From Investing Activities</b>				
Interest on Investments	492	500	500	500
Changes in Investments				
d. Net cash provided from investing activities	492	500	500	500
<b>Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>74,494</b>	<b>(307,737)</b>	<b>(84,272)</b>	<b>(84,472)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>1,555,097</b>	<b>1,629,591</b>	<b>1,321,854</b>	<b>1,321,854</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>1,629,591</b>	<b>1,321,854</b>	<b>1,237,582</b>	<b>1,237,382</b>
<b>Reconciliation of operating income to net cash provided by operating income</b>				
<b>OPERATING INCOME (LOSS)</b>	<b>193,614</b>	<b>41,578</b>	<b>(10,562)</b>	<b>(10,762)</b>
Depreciation	116,684	120,185	123,790	123,790
Net OPEB Obligation	645			
Net change in assets/liabilities				
(Increase) in accounts receivable	37,289			
Due from other governments	-			
Increase in accounts payable	(18,143)			
Increase in accrued liabilities	(2,702)			
Compensated absences	(362)			
Increase in customer deposits	501			
(Increase) in restricted cash				
Increase in customer contributions				
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>327,526</b>	<b>161,763</b>	<b>113,228</b>	<b>113,028</b>

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE:</b>				
Aviation Fuel Fees	17,077	18,740	18,740	18,740
FAA Operating Grants	-			
Landing Fees	48,245	48,685	62,500	62,500
Terminal Fees	139,754	134,602	134,600	134,600
Rentals & Leases	259,460	263,772	267,000	267,000
Parking Fees	104,557	106,460	110,000	110,000
Rental Car Access Fees	238,151	243,800	250,000	250,000
Concession Fees	354	1,200	1,200	1,200
Passenger Facility Charges	72,295	67,650	70,000	70,000
Other Fees	33,940	32,913	27,160	27,160
<b>TOTAL OPERATING REVENUE</b>	<b>913,833</b>	<b>917,822</b>	<b>941,200</b>	<b>941,200</b>
<b>OPERATING EXPENSE:</b>				
<u>Administration</u>				
Salaries / Wages	-	77,350	60,450	60,450
Employee Benefits	-	30,250	29,500	29,500
Services / Supplies	-		-	
<b>Total Administration</b>	<b>-</b>	<b>107,600</b>	<b>89,950</b>	<b>89,950</b>
<u>Public Safety</u>				
Salaries / Wages	-	141,000	159,500	159,500
Employee Benefits	-	75,150	103,800	104,500
Services / Supplies				
<b>Total Public Safety</b>	<b>-</b>	<b>216,150</b>	<b>263,300</b>	<b>264,000</b>
<u>Operations</u>				
Salaries / Wages	323,808	320,500	327,975	327,975
Employee Benefits	145,316	143,100	158,300	159,500
Services / Supplies	284,178	339,655	299,950	299,950
<b>Total Operations</b>	<b>753,302</b>	<b>803,255</b>	<b>786,225</b>	<b>787,425</b>
<u>Terminal</u>				
Salaries / Wages	-	-	-	
Employee Benefits	-	-	-	
Services / Supplies	129,582	105,630	111,280	111,280
<b>Total Terminal</b>	<b>129,582</b>	<b>105,630</b>	<b>111,280</b>	<b>111,280</b>
<u>Depreciation</u>	2,044,753	2,146,988	2,254,334	2,254,334
Total Salaries / Wages	323,808	538,850	547,925	547,925
Total Employee Benefits	145,316	248,500	291,600	293,500
Total Services / Supplies	413,760	445,285	411,230	411,230
<b>TOTAL OPERATING EXPENSE</b>	<b>2,927,637</b>	<b>3,379,623</b>	<b>3,505,089</b>	<b>3,506,989</b>
<b>OPERATING INCOME OR (LOSS)</b>	<b>(2,013,804)</b>	<b>(2,461,801)</b>	<b>(2,563,889)</b>	<b>(2,565,789)</b>
<b>NONOPERATING REVENUE:</b>				
Grants	846,609	3,066,147	7,434,940	7,434,940
Gain (loss) from capital asset disposal	668			
Arbitration Award	-			
Interest Income	529	500	500	500
<b>TOTAL NONOPERATING REVENUE</b>	<b>847,806</b>	<b>3,066,647</b>	<b>7,435,440</b>	<b>7,435,440</b>
<b>NONOPERATING EXPENSE:</b>				
Interest Expense	150,493	146,430	138,912	138,912
Bond Amortization Expense	-	-	-	
Other Concrete Apron Failure Legal Expense	167,226	-	-	
<b>TOTAL NONOPERATING EXPENSE</b>	<b>317,719</b>	<b>146,430</b>	<b>138,912</b>	<b>138,912</b>
<b>Net Income Before Transfers</b>	<b>(1,483,717)</b>	<b>458,416</b>	<b>4,732,639</b>	<b>4,730,739</b>
<b>OPERATING TRANSFERS:</b>				
In General Fund	165,000	323,750	854,360	854,360
In Recreation Fund	333,405	326,430	328,912	328,912
<b>NET OPERATING TRANSFERS</b>	<b>498,405</b>	<b>650,180</b>	<b>1,183,272</b>	<b>1,183,272</b>
<b>NET INCOME</b>	<b>(985,312)</b>	<b>1,108,596</b>	<b>5,915,911</b>	<b>5,914,011</b>

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>A. Cash Flows From Operating Activities</b>				
Cash received from customers	909,189	917,822	941,200	941,200
Cash payments to suppliers for goods and services	317,933	(445,285)	(411,230)	(411,230)
Cash payments to employees for services & benefits	(462,757)	(787,350)	(839,525)	(841,425)
a. Net cash provided by operating activities	764,365	(314,813)	(309,555)	(311,455)
<b>B. Cash Flows From Non-Capital Financing Activities</b>				
Cash payments for Airport Apron Failure Litigation	(167,226)			
Operating Transfers In/(Out)	498,405	650,180	1,183,272	1,183,272
b. Net cash provided by non-capital financing activities	331,179	650,180	1,183,272	1,183,272
<b>C. Cash Flows From Capital and Related Financing Activities</b>				
Acquisition of capital assets	(1,032,770)	(3,969,280)	(7,930,603)	(7,930,603)
Principal paid on debt	(180,000)	(180,000)	(190,000)	(190,000)
Interest paid on debt	(153,405)	(146,430)	(138,912)	(138,912)
Bond issue costs	-	-	-	-
Unamortized bond discount/premium	-	-	-	-
Proceeds from issuance of debt	-	-	-	-
Proceeds from sales of capital assets	668	-	-	-
Proceeds from Federal Grants	406,884	3,066,147	7,434,940	7,434,940
Proceeds from arbitration settlement	-	-	-	-
c. Net cash used for capital and related financing activities	(958,623)	(1,229,563)	(824,575)	(824,575)
<b>D. Cash Flows From Investing Activities</b>				
Interest on Investments	404	500	500	500
Changes in Investments				
d. Net cash provided from investing activities	404	500	500	500
<b>Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>137,325</b>	<b>(893,696)</b>	<b>49,642</b>	<b>47,742</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>1,252,740</b>	<b>1,390,065</b>	<b>496,369</b>	<b>496,369</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>1,390,065</b>	<b>496,369</b>	<b>546,011</b>	<b>544,111</b>
<b>Reconciliation of operating income to net cash provided by operating income</b>				
<b>OPERATING INCOME (LOSS)</b>	<b>(2,013,804)</b>	<b>(2,461,801)</b>	<b>(2,563,889)</b>	<b>(2,565,789)</b>
Depreciation	2,044,753	2,146,988	2,254,334	2,254,334
Net OPEB obligation	422			
Apron Failure Litigation Expenses				
Net change in assets/liabilities				
(Increase) Decrease in:				
Accounts receivable	154			
Due from other governments	(5,811)			
Due from other funds	-			
Accounts payable	731,693			
Accrued liabilities	1,666			
Compensated absences	4,279			
Due to other funds	-			
Unearned revenue	1,013			
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>764,365</b>	<b>(314,813)</b>	<b>(309,555)</b>	<b>(311,455)</b>

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2015	(3) (4) BUDGET YEAR ENDING 6/30/2016	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE:</b>				
Greens Fees	250,409	262,929	277,000	277,000
Membership Fees	257,002	265,000	278,250	278,250
Tournament Fees	26,674	27,000	27,500	27,500
Golf Cart Rental Fees	148,617	150,000	155,000	155,000
Cart Path Usage Fees	42,738	42,500	42,500	42,500
Golf Cart Shed Rentals	35,583	35,500	35,500	35,500
Golf Concession Rental	10,036	10,337	10,650	10,650
Other Fees	11,987	13,000	13,000	13,000
<b>TOTAL OPERATING REVENUE</b>	<b>783,046</b>	<b>806,266</b>	<b>839,400</b>	<b>839,400</b>
<b>OPERATING EXPENSE:</b>				
<u>Administration</u>				
Salaries / Wages	20,355	21,250	20,825	20,800
Employee Benefits	8,172	8,050	9,800	9,800
Services / Supplies				
<b>Total Administration</b>	<b>28,527</b>	<b>29,300</b>	<b>30,625</b>	<b>30,600</b>
<u>Operating</u>				
Salaries / Wages	241,782	248,520	258,850	283,850
Employee Benefits	94,407	89,850	111,450	110,300
Services / Supplies	310,346	327,130	395,200	367,700
<b>Total Operating</b>	<b>646,535</b>	<b>665,500</b>	<b>765,500</b>	<b>761,850</b>
<u>Depreciation</u>	<b>61,056</b>	<b>62,888</b>	<b>64,775</b>	<b>64,775</b>
Total Salaries / Wages	262,137	269,770	279,675	304,650
Total Employee Benefits	102,579	97,900	121,250	120,100
Total Services / Supplies	310,346	327,130	395,200	367,700
<b>TOTAL OPERATING EXPENSE</b>	<b>736,118</b>	<b>757,688</b>	<b>860,900</b>	<b>857,225</b>
<b>OPERATING INCOME OR (LOSS)</b>	<b>46,928</b>	<b>48,578</b>	<b>(21,500)</b>	<b>(17,825)</b>
<b>NONOPERATING REVENUE:</b>				
Interest Income	86	500	500	500
Other				
<b>TOTAL NONOPERATING REVENUE</b>	<b>86</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>NONOPERATING EXPENSE:</b>				
Interest Expense	-	-	-	-
Gain/(Loss) on retirement of fixed assets	(224)			
Other				
<b>TOTAL NONOPERATING EXPENSE</b>	<b>(224)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income Before Transfers</b>	<b>46,790</b>	<b>49,078</b>	<b>(21,000)</b>	<b>(17,325)</b>
<b>OPERATING TRANSFERS:</b>				
In General Fund	37,502	37,773	38,725	38,725
In Recreation Fund	23,532	24,462	25,356	25,356
(Out)				
<b>NET OPERATING TRANSFERS</b>	<b>61,034</b>	<b>62,235</b>	<b>64,081</b>	<b>64,081</b>
<b>NET INCOME</b>	<b>107,824</b>	<b>111,313</b>	<b>43,081</b>	<b>46,756</b>

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>A. Cash Flows From Operating Activities</b>				
Cash received from customers	784,694	806,266	839,400	839,400
Cash payments to suppliers for goods and services	(315,631)	(327,130)	(395,200)	(367,700)
Cash payments to employees for services & benefits	(360,406)	(367,670)	(400,925)	(424,750)
	-			
a. Net cash provided by operating activities	108,657	111,466	43,275	46,950
<b>B. Cash Flows From Non-Capital Financing Activities</b>				
Operating Transfers In/(Out)	61,034	62,235	64,081	64,081
b. Net cash provided by non-capital financing activities	61,034	62,235	64,081	64,081
<b>C. Cash Flows From Capital and Related Financing Activities</b>				
Acquisition of capital assets	(38,458)	(19,975)	(27,000)	(27,000)
Principal paid on debt	-	-	-	-
Interest paid on debt	-	-	-	-
Proceeds from sales of capital assets	610	-	-	-
c. Net cash used for capital and related financing activities	(37,848)	(19,975)	(27,000)	(27,000)
<b>D. Cash Flows From Investing Activities</b>				
Interest on Investments	47	500	500	500
Changes in Investments				
d. Net cash provided from investing activities	47	500	500	500
<b>Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>131,890</b>	<b>154,226</b>	<b>80,856</b>	<b>84,531</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>299,726</b>	<b>431,616</b>	<b>585,842</b>	<b>585,842</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>431,616</b>	<b>585,842</b>	<b>666,698</b>	<b>670,373</b>
<b>Reconciliation of operating income to net cash provided by operating income</b>				
<b>OPERATING INCOME (LOSS)</b>	<b>46,928</b>	<b>48,578</b>	<b>(21,500)</b>	<b>(17,825)</b>
Depreciation	61,056	62,888	64,775	64,775
Net OPEB obligation	342			
Net change in assets/liabilities				
(Increase) Decrease in:				
(Increase) in accounts receivable	1,648			
Increase in accounts payable	(5,285)			
Increase in accrued liabilities	1,343			
Compensated absences	2,625			
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>108,657</b>	<b>111,466</b>	<b>43,275</b>	<b>46,950</b>

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2015	(3) (4) BUDGET YEAR ENDING 6/30/2016	
			TENTATIVE APPROVED	FINAL APPROVED
INTERNAL SERVICE				
<b>OPERATING REVENUE:</b>				
Health Insurance Contributions	1,351,569	1,376,575	1,730,000	1,732,100
Employee Dependent Contributions	222,573	286,170	250,000	260,060
Retiree Contributions	33,263	62,270	55,000	40,000
Stop Loss Reimbursements	-	286,170	150,000	
Subsidy/Retirees & Dependents	51,972	50,000	50,000	50,000
<b>TOTAL OPERATING REVENUE</b>	<b>1,659,377</b>	<b>2,061,185</b>	<b>2,235,000</b>	<b>2,082,160</b>
<b>OPERATING EXPENSE:</b>				
<u>Administration</u>				
Employee Benefits	1,743,894	1,414,775	1,070,000	1,070,000
Services / Supplies		796,640	862,100	862,100
<b>Total Administration</b>	<b>1,743,894</b>	<b>2,211,415</b>	<b>1,932,100</b>	<b>1,932,100</b>
<u>Depreciation</u>	-	-	-	-
Total Employee Benefits	1,743,894	1,414,775	1,070,000	1,070,000
Total Services / Supplies	-	796,640	862,100	862,100
<b>TOTAL OPERATING EXPENSE</b>	<b>1,743,894</b>	<b>2,211,415</b>	<b>1,932,100</b>	<b>1,932,100</b>
<b>OPERATING INCOME OR (LOSS)</b>	<b>(84,517)</b>	<b>(150,230)</b>	<b>302,900</b>	<b>150,060</b>
<b>NONOPERATING REVENUE:</b>				
Interest Income	67	-	-	
<b>TOTAL NONOPERATING REVENUE</b>	<b>67</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NONOPERATING EXPENSE:</b>				
Other				
<b>TOTAL NONOPERATING EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income Before Transfers</b>	<b>(84,450)</b>	<b>(150,230)</b>	<b>302,900</b>	<b>150,060</b>
<b>OPERATING TRANSFERS:</b>				
In / (Out) - General Fund	-	-	-	
<b>NET OPERATING TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN ASSETS</b>	<b>(84,450)</b>	<b>(150,230)</b>	<b>302,900</b>	<b>150,060</b>
<b>A. Cash Flows From Operating Activities</b>				
Cash received from group insurance premiums	1,659,377	1,775,015	2,085,000	2,082,160
Cash payments to suppliers for goods and services	(1,681,255)	(1,925,245)	(1,782,100)	(1,932,100)
a. Net cash provided (used) by operating activities	(21,878)	(150,230)	302,900	150,060
<b>B. Cash Flows From Non-Capital Financing Activities</b>				
Operating Transfers In / (Out)	-	-		
b. Net cash provided (used) by non-capital financing activities	-	-	-	-
<b>C. Cash Flows From Capital and Related Financing Activities</b>				
Receipt of customer contributions				
c. Net cash used for capital and related financing activities				
<b>D. Cash Flows From Investing Activities</b>				
Interest on Investments	67	-	-	
d. Net cash provided from investing activities	67	-	-	-
<b>Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(21,811)</b>	<b>(150,230)</b>	<b>302,900</b>	<b>150,060</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>282,041</b>	<b>260,230</b>	<b>110,000</b>	<b>110,000</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>260,230</b>	<b>110,000</b>	<b>412,900</b>	<b>260,060</b>
<b>Reconciliation of operating income to net cash provided by operating income</b>				
<b>OPERATING INCOME (LOSS)</b>	<b>(84,517)</b>	<b>(150,230)</b>	<b>302,900</b>	<b>150,060</b>
Net change in assets/liabilities				
(Increase) in accounts receivable	-			
(Increase) in inventory	-			
Increase in accounts payable	-			
Increase in accrued liabilities	-			
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(84,517)</b>	<b>(150,230)</b>	<b>302,900</b>	<b>150,060</b>

1 - General Obligation Bonds  
3 - G/O / Revenue Bonds  
5 - Medium Term Financing  
7 - Capital Leases  
9 - Mortgages  
11 - Proposed

2 - General Obligation Revenue Bonds  
4 - Revenue Bonds  
6 - Medium Term Financing - Lease Purchase  
8 - Special Assessment Bonds  
10 - Other

**ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM TERM FINANCING  
CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS**

(1) NAME OF BOND OR LOAN FUND:	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2015	REQUIREMENT FOR FISCAL BUDGET YEAR ENDING 6/30/2016		
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) TOTAL
Debt Service										
2010 Idaho St Rehab Bond	2	20 Years	\$ 10,500,000	9/8/2010	3/1/2030	3.70000%	\$ 8,905,000	\$ 324,044	\$ 420,000	\$ 744,044
2005 G/O Recreation Bond	2	20 Years	\$ 2,000,000	8/25/2005	6/1/2025	4.1000%	\$ 1,240,000	\$ 51,768	\$ 100,000	\$ 151,768
2014 Public Safety Bond	5	10 Years	\$ 3,000,000	9/4/2014	9/1/2024	2.2500%	\$ 3,000,000	\$ 64,463	\$ 270,000	\$ 334,463
2015 G/O Recreation Bond	11	20 Years	\$ 6,500,000	10/1/2015	10/1/2035	4.0000%	\$ 6,500,000	\$ 120,250	\$ 379,750	\$ 500,000
Total Debt Service Fund			\$ 22,000,000				\$ 19,645,000	\$ 560,525	\$ 1,169,750	\$ 1,730,275
Airport Fund										
2009 Airport Terminal Bonds	2	17 Years	\$ 3,735,000	12/1/2009	10/1/2026	Variable	\$ 2,880,000	\$ 138,912	\$ 190,000	\$ 328,912
Total Airport Fund			\$ 3,735,000				\$ 2,880,000	\$ 138,912	\$ 190,000	\$ 328,912
			\$ -				\$ -	\$ -	\$ -	\$ -
Total All Debt Service			\$ 25,735,000				\$ 22,525,000	\$ 699,437	\$ 1,359,750	\$ 2,059,187

Fund Type	Transfers In			Transfers Out						
	To Fund	Pg	From Fund	Pg	Amount	From Fund	Pg	To Fund	Pg	Amount
General Fund	General Fund	13	Recreation Fund	22	276,100	General Fund	21	Golf Fund	43	38,725
						General Fund	21	Airport Fund	41	854,360
<b>Total General Funds</b>					<b>276,100</b>					<b>893,085</b>
Special Revenue Funds	Youth Recreation	23	Recreation Fund	22	25,356	Recreation Fund	22	Youth Recreation	23	25,356
						Recreation Fund	22	Golf Fund	43	25,356
						Recreation Fund	22	Debt Service Fund	33	651,768
						Recreation Fund	22	Airport Fund	41	328,912
						Recreation Fund	22	General Fund	13	276,100
<b>Total Special Revenue</b>					<b>25,356</b>					<b>1,307,492</b>
Capital Projects Funds										
<b>Total Capital Projects</b>					<b>-</b>					<b>-</b>
Debt Service Fund	Debt Service	33	Recreation Fund	22	651,768					
<b>Total Debt Service</b>					<b>651,768</b>					
Enterprise Funds	Golf Fund	43	Recreation Fund	22	25,356					
	Golf Fund	43	General Fund	21	38,725					
	Airport Fund	41	General Fund	21	854,360					
	Airport Fund	41	Recreation Fund	22	328,912					
<b>Total Enterprise Funds</b>					<b>1,247,353</b>					<b>-</b>
<b>Total Transfers</b>					<b>2,200,577</b>					<b>2,200,577</b>



## LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

*Nevada Legislature: 78th Session; February 2, 2015 to June 1, 2015*

1. Activity:		
2. Funding Source:		
3. Transportation	\$	
4. Lodging and meals	\$	
5. Salaries and Wages	\$	
6. Compensation to lobbyists	\$	
7. Entertainment	\$	
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	
<b>Total</b>	\$	<b>-</b>

Entity: City of Elko

Budget Year 2015-2016

# Sch of Existing Contracts

Local Government: City of Elko  
 Contact: Dawn Stout, Administrative Services Director  
 E-mail Address: [dstout@ci.elko.nv.us](mailto:dstout@ci.elko.nv.us)  
 Daytime Telephone: (775) 777-7140

Total Number of Existing Contracts: 2

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2015-16	Proposed Expenditure FY 2016-17	Reason or need for contract:
1	Eide Bailly, LLC	7/1/2015	6/30/2016	\$ 82,000	\$ 82,000	Independent Auditing Services
2	Elko County	7/1/1994	None	\$ 230,000	\$ 250,000	Municipal Court Services
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 312,000	\$ 332,000	

Additional Explanations (Reference Line Number and Vendor):

Local Government: City of Elko  
 Contact: Dawn Stout, Administrative Services Director  
 E-mail Address: [dstout@ci.elko.nv.us](mailto:dstout@ci.elko.nv.us)  
 Daytime Telephone: (775) 777-7140

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2012-13	Proposed Expenditure FY 2013-14	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total									

Attach additional sheets if necessary.

Local Government: City of Elko

Pursuant to Temporary Regulation, Sec. 14, please check the appropriate box or provide the requested information:

1. Costs associated with the NRS Chapter 617 benefits for public safety employees are addressed through:

- (a) ☐ Pre-funding Plan (b) ☐ Pay-as-you-go Plan (c) ☐ Association of self-insured public employers  
(d) ☐ Private Insurer. Please describe: \_\_\_\_\_

3. If you reported (c) or (d) on Line 1, report the amount of contractually required contributions for each of the following years:

General Fund	Budgeted FY 2015-2016	Estimated FY 2014-2015	Actual FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011
Contributions	\$ 96,470	\$ 96,470	\$ 96,470	\$ 96,470	\$ 80,675	\$ 72,036

If you reported (c) on Line 1, skip Lines 4-13. Sign and date this form.

4. If you reported (a) or (b) on Line 1, was an actuarial study prepared to estimate the liability of the NRS Chapter 617 benefits? Yes ☐ No ☐

5. When was the last actuarial study prepared? \_\_\_\_\_ 6. How often are actuarial studies prepared? \_\_\_\_\_

7. Who prepared the actuarial study (Name, designation, address) \_\_\_\_\_

Name and Designation

Address

8. Did the actuarial study separately report current public safety employees from eligible, non-current public safety employees? Yes ☐ No ☐

9. Where may the public review a complete copy of the actuarial report? (Provide a website link if available) \_\_\_\_\_

#### 10. Historical Claims Paid

10(a) Number of Employees subject to the benefit, prior 10\* fiscal years

10(b) Number of known and accepted claims in the past 10\* fiscal years

10(c) Total paid out for claims in the past 10\* fiscal years

\*See Temp Regulation Sec. 14(2) for exceptions to 10 years

Current Public Safety Employees	Eligible Non- Current Public Safety Employees	Total

#### 11. Estimated Future Liability Under NRS Chapter 617

11(a) Estimated number of employees subject to the benefit over next 30 years\*

11(b) Estimated amount of actuarial liability for medical & disability, non-discounted

11(c) Estimated amount of actuarial liability for medical and disability, discounted

11(d) What discount rate was selected to determine the liability in 11(c)?

\*The estimate should not include a projection of new employees that may be hired over the 30 year period.

Current Public Safety Employees	Eligible Non- Current Public Safety Employees	Total

#### 12. Reserves

12(a) Has the local government established a reserve for known and accepted historical claims?

☐ Yes

☐ No

12(b) What percentage of historical claims (Line 10(b)) are fully funded?

12(c) Has the local government established a reserve(s) for the amounts reported in Line 11(c)?

☐ Yes

☐ No

12(d) Identify each fund used for reserves

12(e) List the amount of payments made to each fund reserve for the following years (add lines if more than 1 fund):

Fund	Budgeted FY 2015-2016	Estimated FY 2014-2015	Actual FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011
Payments						

12(f) List the total reserves established for each fund (add lines if more than 1 fund):

Fund	Budgeted FY 2015-2016	Estimated FY 2014-2015	Actual FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011
Total Reserves						

13. What is the current year funded ratio of the present value of contributions plus investment return compared to the present value of the accrued liabilities? (Line 12(f) divided by Line 11(c)) \_\_\_\_\_

Administrative Services Director

Signature and Title

775-777-7140

Contact Phone Number

May 19, 2015

Date

[dstout@ci.elko.nv.us](mailto:dstout@ci.elko.nv.us)

Contact E-mail Address

# ELKO DAILY FREE PRESS

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Elko, Nev. 89801

(775) 738-3118

## Affidavit of Publication

I, Seana K. Chapman, Legal Clerk of the *Elko Daily Free Press*, published daily at Elko, Nevada, do solemnly swear that a copy of **Public Hearing Notice**, as per clipping attached, was published on **May 8, 2015**, in the regular and entire issue of the above said newspaper, with general circulation of Elko and Lander counties, and not in any supplement thereof, for **ONE (1)** week commencing with the issue dated **May 8, 2015**, and ending with the issue dated as **May 8, 2015**, with no subsequent publications being made.

**PUBLIC HEARING NOTICE  
CITY OF ELKO  
TENTATIVE BUDGET  
2015/2016 FISCAL YEAR**

The City of Elko City Council shall hold a public hearing on May 19, 2015 beginning at 2:00 p.m. at Elko City Hall, 1751 College Avenue, Elko, Nevada.

A tentative budget has been prepared in detail and on appropriate forms as prescribed by the Department of Taxation and is available for public inspection at the office of the Elko City Clerk, Elko City Hall, 1751 College Avenue, Elko, Nevada.

CITY OF ELKO  
Dawn Stout,  
Administrative Services Director  
May 8

  
Seana K. Chapman

Subscribed and sworn to before me, on May 12, 2015.

  
Dorothy Vance  
Notary Public



DOROTHY VANCE  
Notary Public, State of Nevada  
Appointment No. 10-3303-6  
My Appt. Expires Oct 14, 2018